

Sheets - Page 1 of 44
GREGORY K. STERN, P.C.

53 West Jackson Boulevard
 Suite 1442
 Chicago, Illinois 60604

(312)-427-1558

Statement Date: November 22, 2022

Statement No. 1

Account No. Helms.2004

David Herzog
 53 West Jackson Boulevard
 Suite 1442
 Chicago, IL 60604

Page: 1

RE: 2004 Production

Fees

| | | | Hours | |
|------------|-----|---|-------|--------|
| 04/22/2022 | DEQ | Draft motion for Rule 2004 examination of Kingdom's accountant and Ruscitti to procure tax Documentation needed for preparation of estate's tax return based on sale to kingdom | 1.60 | 880.00 |
| 04/26/2022 | DEQ | Revise motion for Rule 2004 examination of Kingdom to procure tax documents needed to prepare Trustee's tax returns to strengthen the description of the needed documents being withheld by Kingdom | 0.30 | 165.00 |
| | DEQ | Email to Gary Blackman and Harold Israel, attorneys for Kingdom, demanding production of requested documents and sending copy of motion for Rule 2004 examination of Kingdom to procure tax documents necessary for Trustee to prepare the estate's tax returns | 0.10 | 55.00 |
| | DEQ | Review email of attorney Gary Blackman agreeing to allow Kingdom accountant to speak directly with Lois West, Trustee's accountant | 0.10 | 55.00 |
| | DEQ | Email to Lois West directing her to speak directly with Kingdom's accountant to procure tax documents necessary to prepare Trustee's tax returns | 0.10 | 55.00 |
| | DEQ | Email to attorney G. Blackman for Kingdom to clarify that Lois West will be given documents as well as speaking to Kingdom's accountant | 0.10 | 55.00 |
| | DEQ | Review email of Lois West asking to clarify that Kingdom's accountant has been authorized to speak to her regarding providing tax documents to Lois to prepare the Trustee's tax returns | 0.10 | 55.00 |
| | DEQ | Responsive email to Lois West verifying that Kingdom's accountants have been authorized to speak to her regarding the documents necessary for her to prepare the Trustee's tax returns | 0.10 | 55.00 |
| | DEQ | Review email of attorney Gary Blackman verifying that Kingdom's accountants have been directed to speak with and provide documents to | | |

David Herzog

11/22/2022

Helms-2004

Statement No: 1

2004 Production

| | Hours | |
|--|-------|----------|
| Lois West to prepare the trustee's tax returns | 0.10 | 55.00 |
| DEQ Review email of Lois West with her plan for conferring with Kingdom's accountant | 0.10 | 55.00 |
| For Current Services Rendered | 2.70 | 1,485.00 |
| Total Current Work | | 1,485.00 |

David Herzog

11/22/2022

Helms-Adm

1

Statement No:

Administration and Investigation

Fees

| | | | Hours | |
|------------|-----|---|-------|--------|
| 02/04/2022 | RDS | Review email re wire transfer from buyer of assets at Trustee's sale with confirming receipt of same in IOLTA account. | 0.10 | 38.50 |
| 03/30/2022 | DEQ | Conference with Trustee Herzog pertaining to factors to consider in order to decide whether to sell \$91,196 tax refund to Helmstetter per Tancredi's request, including time to do so, collectibility of refund by estate, defects in right to refund and lack of price offered by Tancredi, deciding to ask estate's accountant, Lois West to process the refund and the larger \$313,000 IRS refund, as well as preparing an estate tax return for the sale to Kingdom | 0.30 | 165.00 |
| | DEQ | Assemble documents for transmittal to accountant, Lois West, for (i) preparing the estate's tax return due to the Kingdom settlement and (ii) processing the two IRS refunds of \$91,196 and \$313,000 | 0.70 | 385.00 |
| | DEQ | Draft comprehensive correspondence to Lois West, accountant for the estate describing the major transactions made by the estate in selling the Kingdom assets back to Kingdom and producing a taxable gain, sending documents and requesting preparation of (i) estate's tax return and (ii) refunds for IRS amounts of \$91,196 and \$313,000 | 0.30 | 165.00 |
| | DEQ | Review email of attorney Tancredi asking for wire transfer instructions to send the deposit on the Debtor's \$20,000 purchase of the remaining causes of action and whether the Debtor's lender or Debtor should remit the funds to the Trustee | 0.10 | 55.00 |
| | DEQ | Email to attorney Tancredi sending again the escrow agreement which contains the wire transfer instructions that he requested | 0.10 | 55.00 |
| | DEQ | Review email of attorney Tancredi for Helmstetter stating he will not pay for sale of IRS refund of \$91,196 due to its doubtful value | 0.10 | 55.00 |
| | DEQ | Conference with Gregory Stern to advise him of the merits and risks of Tancredi's requested transfer of the \$91,196 refund to Helmstetter | 0.20 | 110.00 |
| | DEQ | Extensive correspondence to Lois West, accountant of estate, providing additional information as to the terms of sale to Kingdom as to the nature of assets, settlement versus sale, inclusion of uncertain assets of Advertising company and domain names, as well as hard to value causes of action released, all included within the purchase price | 0.80 | 440.00 |
| | DEQ | Review email of Lois West describing her time line for working on the estate's tax return | 0.10 | 55.00 |
| 03/31/2022 | DEQ | Review email of Lois West requesting additional documents pertaining to Kingdom Settlement in order to prepare estate's tax return, including agreement, schedules of basis, K-1s given to Helmstetter and tax returns of Kingdom | 0.10 | 55.00 |
| | DEQ | Email to Lois West sending last K-1s of Helmstetter from year 2019 per her | | |

David Herzog

11/22/2022
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Statement No: 1

Administration and Investigation

| | | Hours | |
|------------|---|-------|--------|
| | request to aid in preparation of estate's tax return | 0.10 | 55.00 |
| DEQ | Email to Lois West sending the executed Kingdom Settlement Agreement per her request to aid in preparation of estate's tax return | 0.10 | 55.00 |
| DEQ | Email to Trustee Herzog requesting transmittal of the estate's Forms 1 and 2 to Lois West to aid in preparation of estate's tax returns | 0.10 | 55.00 |
| DEQ | Email to Kingdom's attorneys G. Blackman and H, Israel requesting documents needed by estate's accountant to prepare the estate's tax returns, including K-1s given to Helmstetter from kingdom, tax returns of Kingdom and basis schedules | 0.20 | 110.00 |
| DEQ | Review email of Lois West as accountant to estate requesting additional documentation concerning the Kingdom Settlement for preparation of estate's tax returns | 0.10 | 55.00 |
| 04/06/2022 | DEQ Telconference with Attorney Harold Israel for Kingdom, pressing him to produce the Kingdom tax returns, etc., to allow estate to file its fiduciary tax return | 0.10 | 55.00 |
| DEQ | Review email of Kingdom attorney, Gary Blackman, questioning reason for Trustee's request for documents of basis of stock and value of Kingdom based on its income tax returns | 0.10 | 55.00 |
| DEQ | Email to Kingdom attorney Gary Blackman specifying that basis schedules and tax returns are necessary to determine taxable amount of the \$555,000 of the settlement with Kingdom | 0.20 | 110.00 |
| 04/13/2022 | DEQ Email reminding attorney G. Blackman for Kingdom of pending request for Kingdom tax materials to permit the Trustee's accountant to prepare the estate's tax return | 0.10 | 55.00 |
| DEQ | Review responsive email of Kingdom attorney, Blackman, apologizing for lack of delivery of tax materials and promising to try again | 0.10 | 55.00 |
| DEQ | Review email of Lois West, accountant for estate, asking if we have the Debtor's tax returns for 2018 & 2019 and whether he specified his start up capital for Kingdom | 0.10 | 55.00 |
| DEQ | Email to Lois West, accountant for estate, advising that we have neither Debtor's tax returns for 2018-19 nor his start up capital for Kingdom | 0.10 | 55.00 |
| DEQ | Review email of Lois West offering three options for preparing a fiduciary return without sound tax documents from Kingdom | 0.10 | 55.00 |
| DEQ | Email to Lois West favoring filing an extension due to lack of tax documents from Kingdom | 0.10 | 55.00 |
| DEQ | Gather information to verify date of payment of attorneys fees to support income tax deduction for the estate's tax return | 0.20 | 110.00 |
| DEQ | Email to accountant Lois West with dates and amount of payment of fees to support deduction on estate's return | 0.10 | 55.00 |

Statement No:

Administration and Investigation

| | | | Hours | |
|------------|-----|--|-------|--------|
| 04/14/2022 | DEQ | Review email of accountant Lois West advising of large tax due based on lack of evidence of basis for stock and offering three options of (i) file return and pay large tax; (ii) file extension and pay tax; and (iii) file extension and defer tax | 0.10 | 55.00 |
| | DEQ | Email to trustee as to his preference for dealing with payment or deferral of taxes on Kingdom sale | 0.10 | 55.00 |
| | DEQ | Email to accountant Lois West advising to file extension and defer tax | 0.10 | 55.00 |
| 04/18/2022 | DEQ | Conference with Trustee Herzog pertaining to three options for dealing with need to file estate's tax return without documents from Kingdom as requested by accountant Lois West and choose a course of action | 0.20 | 110.00 |
| | DEQ | Conference with Trustee Herzog pertaining to the need for him to advise accountant Lois West as to which of her three options to use for the estate's tax return | 0.20 | 110.00 |
| | DEQ | Email to Kingdom attorney, Gary Blackman, pushing for documents of Kingdom establishing basis of stock sold in settlement or resort to Rule 2004 examination | 0.20 | 110.00 |
| 04/19/2022 | DEQ | Conference with Trustee Herzog as to amount of time available to wait for Kingdom tax documents | 0.10 | 55.00 |
| 04/25/2022 | DEQ | Review email of Lois West providing a better description for the tax documents to be inserted into the motion for 2004 exam of Kingdom | 0.10 | 55.00 |
| | DEQ | Draft motion for Rule 2004 examination of Kingdom's accountant and CEO to procure necessary documents to permit Lois West to prepare the Trustee's tax returns | 0.80 | 440.00 |
| | DEQ | Email to trustee Herzog, Lois West and Greg Stern with draft of motion for Rule 2004 exam of Kingdom | 0.20 | 110.00 |
| 04/26/2022 | DEQ | Email to attorneys G. Blackman and H. Israel for Kingdom with motion for Rule 2004 exam or voluntary cooperation | 0.20 | 110.00 |
| | DEQ | Review email of attorney G. Blackman for Kingdom pleading for time to procure client to agree to provide tax documents | 0.10 | 55.00 |
| | DEQ | Review email of attorney G. Blackman agreeing to allow Kingdom's accountant to deal directly with the trustee's accountant on providing the necessary tax documents for the Trustee's tax returns | 0.10 | 55.00 |
| | DEQ | Email to Lois West and Trustee Herzog advising that Kingdom will allow the accountants for Kingdom and the Trustee to deal directly on the tax issue | 0.10 | 55.00 |
| | DEQ | Review email of Lois West asking if the accountant for Kingdom has been directed to deal with her | 0.10 | 55.00 |
| | DEQ | Email to attorney Blackman for Kingdom to clarify that Kingdom's accountant will provide documents to Lois West as well as providing | | |

Administration and Investigation

| | | | | |
|------------|-----|---|---------------|--------|
| | | information | Hours 0.10 | 55.00 |
| | DEQ | Review email of attorney G. Blackman for Kingdom agreeing that documents will be provided by Kingdom's accountants to Trustee's accountant, Lois West | 0.10 | 55.00 |
| 04/28/2022 | DEQ | Email to Lois West asking status of Kingdom's accountant's cooperating in providing to her the necessary information and documents for her to prepare the Trustee's tax returns | 0.10 | 55.00 |
| | DEQ | Review Lois West's response that Kingdom's accountant has not responded to her message | 0.10 | 55.00 |
| | DEQ | Email to Lois West advising to await for cooperation from Kingdom's accountant only until Friday to respond to Lois' message of Wednesday | 0.10 | 55.00 |
| | DEQ | Review email of Lois West that accountant of Kingdom contacted her and promised to provide K-1s, but requested Helmstetter's returns for 2018-2021 | 0.10 | 55.00 |
| | DEQ | Retrieve copy of Helmstetter's 2018 tax return | 0.20 | 110.00 |
| | DEQ | Email to Lois West with Helmstetter's 2018 return | 0.10 | 55.00 |
| | DEQ | Email to attorney N. Tancredi requesting Debtor's returns for 2019, 20 & 21 to assist Trustee in preparing estate's fiduciary return | 0.20 | 110.00 |
| | DEQ | Review email of Lois West acknowledging receipt of 2018 return of Debtor that I sent but asking for '19, '20 and '21. | 0.10 | 55.00 |
| | DEQ | Email to Lois West reminding that I asked Tancredi for Helmstetter's returns for 2019, '20 & '21 | 0.10 | 55.00 |
| | GKS | Meeting with DE Quaid to review status of tax matters, communications with G. Blackman to procure documentation needed for tax return and information requests, and coordinating with Lois West and Kingdom accountants | 0.20 | 110.00 |
| 04/29/2022 | DEQ | Analyze tax materials procured by Lois West from Kingdom accountant as to basis and K-1s profit and losses, all toward determining tax if any for fiduciary return | 0.70 | 385.00 |
| | DEQ | Email to accountant Lois West asking if other components of settlement, release of claims, sale of Advertising company and 7 reinsurance companies will serve to reduce the estate's tax liability | 0.20 | 110.00 |
| | DEQ | Review email of Lois West, accountant, rejecting other assets involved in Kingdom Settlement as unable to reduce estate's tax liability | 0.10 | 55.00 |
| | DEQ | Email to accountant Lois West, agreeing with her analysis that other components of Kingdom Settlement will not reduce estate's tax liability | 0.10 | 55.00 |
| 05/04/2022 | DEQ | Email to Helmstetter's attorney Tancredi demanding production of tax returns for 2019-20-21. | 0.10 | 55.00 |

David Herzog

11/22/2022
Helms-Adm

Statement No:

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Administration and Investigation

| | | Hours | |
|------------|--|-------|----------|
| | DEQ Review email of attorney Tancredi for Helmstetter specifying time schedule for producing copies of tax returns to Lois West | 0.10 | 55.00 |
| 05/09/2022 | DEQ Email to attorney Tancredi pressing for receipt of Debtor's tax returns for 2019-21 to assist trustee's accountant to prepare the estate's returns | 0.10 | 55.00 |
| | DEQ Receive and review Helmstetter's 2019 tax return with \$1.6m loss from "bankruptcy sale" of New City Auto Group of Indiana, loss of sale of residence that realized a gain and wags | 0.30 | 165.00 |
| | DEQ Email transmitting to Lois West a copy of Helmstetter's 2019 tax return with dubious loss of \$1.6M, strange loss of profitable sale of residence | 0.10 | 55.00 |
| | DEQ Email transmitting to Lois West a copy of Helmstetter's 2020 tax return | 0.10 | 55.00 |
| | DEQ Email transmitting to Lois West a copy of Helmstetter's 2021 tax return | 0.10 | 55.00 |
| | DEQ Email to Lois West transmitting email of Helmstetter's attorney N. Tancredi disclosing a loss of \$77,000 in 2019 that was not included in a return | 0.10 | 55.00 |
| | DEQ Review email of Lois West questioning propriety of Helmstetter claiming a loss of the corporation's sale of assets in Ch 11 case of New City Auto Group in Indiana and loss of profitable sale of his residence | 0.10 | 55.00 |
| | DEQ Email to Lois West explaining corporate structure and manner of sale by New City Auto Group in its Ch. 11 case in Indiana and likewise questioning propriety of 51% shareholder to take the corporation's loss on sale of its assets and how a 51% shareholder can take 100% of the loss | 0.20 | 110.00 |
| 05/17/2022 | DEQ Teleconference with attorney Tancredi for Helmstetter who wants to explore ways to expedite the closing of the bankruptcy case to expedite ASAP the abandonment of the remaining causes of action to Helmstetter, including some nebulous global settlement with creditors | 0.20 | 110.00 |
| 05/18/2022 | DEQ Conference with Trustee Herzog to explore Tancredi's newly proposed global settlement to expedite closure to bankruptcy case | 0.20 | 110.00 |
| | DEQ Memo to Gregory Stern to advise of objections of Trustee and myself to Tancredi's nebulous global settlement concept | 2.00 | 1,100.00 |
| | GKS Review DE Quaid emails reporting discussions with N. Tancredi of Trustee's administration and case closing | 0.20 | 110.00 |
| | DEQ Email to Trustee Herzog detailing the nebulous concept of attorney Tancredi for Helmstetter to expedite the closure of the bankruptcy case in order to advance the abandonment or sale of the remaining causes of action to Helmstetter | 0.20 | 110.00 |
| | DEQ Extended teleconference with attorney Tancredi for Helmstetter to follow up on his desire to expedite the closure of the bankruptcy case | 0.50 | 275.00 |
| | DEQ Review Trustee's email asking for status update on accountant's pursuit of pre-petition tax refunds | 0.10 | 55.00 |

Statement No:

Administration and Investigation

| | | Hours | |
|------------|---|-------|-----------|
| | DEQ Email to accountant Lois West asking for status updates as to (i) date for filing estate's tax return and amount of tax and (ii) chance of procuring pre-petition tax refunds | 0.10 | 55.00 |
| | DEQ Review email of accountant Lois West explaining that (i) estate's tax return cannot be filed without Kingdom's 2021 K-1 and Kingdom will not file its 2021 return until 9/15/22, so date and amount of tax on estate's return is uncertain and (ii) pre-petition tax refunds are barred after three years following date of filing Helmstetter's return | 0.20 | 110.00 |
| 05/25/2022 | DEQ Email to accountant Lois West asking for estimated amount of estate's taxes and if a request for an extension for the estate's return can be filed | 0.10 | 55.00 |
| 05/26/2022 | DEQ Review email of accountant Lois West estimating the estate's income tax liability at \$20,000 per my question but negating any available procedure to waive the late filing penalties | 0.10 | 55.00 |
| | DEQ Email to accountant Lois West directing her to proceed with filing estate's tax returns when all available information has been obtained | 0.10 | 55.00 |
| 06/27/2022 | DEQ Conference with Trustee Herzog to review status of all matters in case, with most having been resolved and consider timing of closing of case | 0.20 | 110.00 |
| 08/08/2022 | DEQ Conference with Trustee Herzog to advise of need for and timing of prosecuting an application to the Bankruptcy Court to pay income taxes on the sale to Kingdom Chevrolet | 0.20 | 110.00 |
| | DEQ Gather information pertinent to estate's tax returns prepared by accountant, Lois West, to complete application for authority to pay the taxes as an administrative expense | 0.40 | 220.00 |
| | DEQ Prepare first draft of application of Trustee to pay income taxes on sale of Kingdom assets | 0.60 | 330.00 |
| 08/10/2022 | DEQ Draft notice and order for payment of estate's income taxes as administrative expenses | 0.70 | 385.00 |
| 08/15/2022 | MCO Update and finalize Motion to Authorize Admin Expense. | 0.40 | 200.00 |
| 08/23/2022 | RDS Court - Representation at hearing on Motion to Approve Payment of Taxes | 0.30 | 115.50 |
| 09/13/2022 | DEQ Conference with Trustee Herzog to plan closure of estate and means to complete the two pending matters | 0.20 | 110.00 |
| 10/10/2022 | DEQ Draft report of sale of stock in Kingdom and Western Avenue and settlement assets | 0.30 | 165.00 |
| | For Current Services Rendered | 18.70 | 10,199.00 |

Expenses

| | | | |
|------------|----------------|--|-------|
| 08/15/2022 | Postage | | 11.97 |
| | Total Expenses | | 11.97 |

Statement No: 1

Administration and Investigation

Total Current Work 10,210.97

David Herzog

11/22/2022
Helms-Claim

Statement No:

1

Claims

Fees

| | | | Hours | |
|------------|-----|---|-------|----------|
| 12/01/2021 | DEQ | Revise and update Trustee's objection to secured claim of Pomerantz to incorporate new research | 0.50 | 250.00 |
| | DEQ | Research on circumstances leaving discharged attorney with only right to compensation based on quantum meruit as opposed to contractual amount to use in support of Trustee's objection to secured claim of Pomerantz | 1.20 | 600.00 |
| | DEQ | Consultation with Trustee Herzog about his changes to proposed objection to secured claim of Pomerantz | 0.20 | 100.00 |
| 12/04/2021 | GKS | Review and revise draft of Pomerantz claim objection to DE Quaid with revised draft but questioning correctness of calculations of math in the objection | 0.40 | 200.00 |
| 12/16/2021 | DEQ | Revise and complete Objection to Pomerantz's secured claim to incorporate changes of Trustee Herzog | 2.20 | 1,100.00 |
| 12/17/2021 | MCO | Update and finalize draft of Objection to Claim #6 and proposed Order. | 0.30 | 142.50 |
| 01/25/2022 | DEQ | Analyze response filed by Pomerantz firm to Trustee's objection to Pomerantz secured claim | 0.30 | 165.00 |
| 01/26/2022 | GKS | Analyzing Pomerantz Response to Trustee's objection to its claim #6 | 0.20 | 110.00 |
| 01/27/2022 | RDS | Prepare list of Amex Payments from Sturgis account. | 0.20 | 77.00 |
| 01/31/2022 | DEQ | Conference with Trustee Herzog to agree on strategy for prosecuting objection to claim of Pomerantz | 0.20 | 110.00 |
| | DEQ | Draft Adversary Complaint against Pomerantz to invalidate attorney's lien, instead of claim objection, as required by Court | 0.50 | 275.00 |
| 02/01/2022 | GKS | Meeting with DE Quaid to devise strategy to defeat Pomerantz claim, as well as communicating with Pomerantz attorney to resolve same | 0.10 | 55.00 |
| | DEQ | Teleconference with attorney S. Smith of Pomerantz firm to agree on continuance of Trustee's objection to Pomerantz claim while an Adversary Complaint is filed | 0.10 | 55.00 |
| | DEQ | Court appearance via Zoom at hearing on Trustee's objection to Pomerantz secured claim, continuing same until 3/15/2022 while an Adversary Complaint is filed | 0.30 | 165.00 |
| | DEQ | Proofread Adversary Complaint to invalidate Pomerantz's attorney's lien | 0.20 | 110.00 |
| | DEQ | Email to attorney Tancredi for Helmstetter responding to his email as to hearing date on objection to Pomerantz's claim and advising that the Trustee's Objection is set for 3/15/22 with Adversary Complaint to follow | 0.10 | 55.00 |

David Herzog

11/22/2022
Helms-Claim

Statement No: 1

Claims

| | | | Hours | |
|------------|-----|--|-------|----------|
| 02/02/2022 | DEQ | Correspondence to Attorney Shelly Smith of Pomerantz firm to serve Adversary Complaint and summons on the firm | 0.20 | 110.00 |
| 03/11/2022 | DEQ | Analyze Pomerantz's Motion to Dismiss Trustee's complaint to invalidate its attorney's lien and cases cited therein | 0.60 | 330.00 |
| 03/15/2022 | DEQ | Court appearance via Zoom before Bankruptcy Judge Cox to oppose Pomerantz's motion to dismiss the Trustee's adversary complaint to invalidate his attorney's lien | 0.60 | 330.00 |
| 03/29/2022 | DEQ | Research Illinois on attorney's liens in opposition to Pomerantz's motion to dismiss Trustee's adversary complaint to invalidate his lien | 0.90 | 495.00 |
| 04/04/2022 | DEQ | Analyze cases of Brown Pomerantz in its Motion to dismiss the Trustee's complaint to invalidate its attorney's lien | 2.90 | 1,595.00 |
| 04/05/2022 | DEQ | Conference with Trustee Herzog as to weakness of Pomerantz's motion to dismiss the Trustee's Adversary Complaint to invalidate his attorney's lien on the Kingdom settlement proceeds and strategy going forward | 0.10 | 55.00 |
| | DEQ | Draft introduction to Trustee's brief in opposition to Pomerantz's motion to dismiss Adversary Complaint to invalidate his attorney's lien | 1.40 | 770.00 |
| 04/06/2022 | DEQ | Draft first argument section of Trustee's responsive brief to Pomerantz's motion to dismiss complaint to invalidate attorney's lien based on effect of rejection by bankruptcy Section 365 of Pomerantz's retainer agreement and effect of rejection on Pomerantz's entitlement to contractual 21% of recovery | 1.80 | 990.00 |
| 04/07/2022 | DEQ | Drafting additional arguments for response to Pomerantz motion to dismiss based on invalidity of attorney's lien due to failure of notice of lien to defendants to specify amount and nature of fee protected by lien | 1.40 | 770.00 |
| 04/10/2022 | DEQ | Draft additional argument in response to Pomerantz that rejection of retainer agreement discharges attorney and leaves only quantum meruit as compensation | 1.10 | 605.00 |
| 04/11/2022 | DEQ | Finish drafting argument as to Pomerantz's lien violating requirements of Attorney's Lien statute for responsive brief to Pomerantz's motion to dismiss | 2.80 | 1,540.00 |
| | GKS | Review, revise and finalize draft of response to Pomerantz/BUPD motion to dismiss adversary to clarify argument of invalidity of lien due to failure to specify fee | 1.20 | 660.00 |
| 04/29/2022 | DEQ | Analyze Reply of Brown Udell, Pomerantz on issue of its motion to dismiss the Trustee's adversary complaint | 0.40 | 220.00 |
| 05/02/2022 | DEQ | Prepare outline of argument in opposition to Brown Udell Pomerantz Motion to Dismiss Trustee's complaint to invalidate their attorney's lien | 0.40 | 220.00 |
| | DEQ | Strategy session with Greg Stern to form consensus on best method to prove invalidity of Pomerantz/BUPD attorney's lien | 0.30 | 165.00 |
| | DEQ | Conduct oral argument before J. Cox via Zoom in opposition to Brown Udell | | |

David Herzog

11/22/2022

Helms-Claim

1

Statement No:

Claims

| | | Hours | |
|------------|--|-------|--------|
| | Pomerantz' motion to dismiss the Trustee's complaint attacking their lien | 0.30 | 165.00 |
| DEQ | Review the Cazalet decision cited by Judge Cox as controlling on the dispute with Brown Udell Pomerantz | 0.30 | 165.00 |
| DEQ | Conduct second round of oral argument to J. Cox on Brown Udell Pomerantz motion to dismiss Trustee's complaint based on Judge Cox's case of Cazalet decision | 0.30 | 165.00 |
| DEQ | Conference with Trustee Herzog to advise of the nature of the oral argument conducted on the Motion of Brown Udell Pomerantz to dismiss the Trustee's complaint, matter being taken under advisement | 0.20 | 110.00 |
| 05/19/2022 | DEQ Review Judge Cox's opinion denying Pomerantz/BUPD's motion to dismiss the Trustee's complaint to void its attorney's lien, noting that case is now merely a matter of the amount of legal compensation as an unsecured claim | 0.30 | 165.00 |
| DEQ | Email to Trustee Herzog transmitting order of Judge Cox denying motion of Brown Udell to dismiss the Trustee's complaint to void its attorney's lien with a summary of the holding and opining of future strategy | 0.20 | 110.00 |
| DEQ | Review email of Trustee Herzog offering a different and simpler strategy for winning the adversary against Pomerantz/Brown Udell | 0.10 | 55.00 |
| 05/22/2022 | GKS Reviewing Judge Cox's memorandum opinion denying Pomerantz/BUPD's motion to dismiss adversary and deciding on best way for liquidating quantum meruit claim | 0.40 | 220.00 |
| 05/23/2022 | GKS Meeting with DEQ re memorandum opinion denying Pomerantz motion to dismiss adversary, liquidating quantum meruit claim and communications with Pomerantz attorney regarding same | 0.20 | 110.00 |
| 06/14/2022 | DEQ Email to Trustee Herzog advising that Brown Udell Pomerantz is willing to settle for an unsecured claim | 0.10 | 55.00 |
| RDS | Court - Representation at status hearing on Pomerantz/BUPD adversary as to withdrawal of counsel for Pomerantz/BUPD. | 0.30 | 115.50 |
| 06/17/2022 | DEQ Gather information from Brown Udell Pomerantz proof of claim as to three components of debt to formulate a settlement offer to claimant stipulating to a certain amount of an unsecured claim | 0.70 | 385.00 |
| DEQ | Formulate a settlement offer of \$159,996 as unsecured claim to attorney Andrew Jacobson of Brown Udell Pomerantz based on actual services rendered at full hourly rates, deleting secured status and bonus of 21% of recovery | 0.30 | 165.00 |
| 07/05/2022 | DEQ Email to attorney's B. King and A. Jacobson of Brown Udell whether they intend to negotiate a settlement of Brown Udell's claim | 0.10 | 55.00 |
| 07/08/2022 | DEQ Email to Trustee Herzog sending the newly filed answer of Pomerantz/Brown Udell to the Trustee's complaint to invalidate their attorney's lien, commenting on a renewed desire to litigate | 0.10 | 55.00 |

David Herzog

11/22/2022

Helms-Claim

Statement No: 1

Claims

| | | | Hours | |
|------------|-----|--|-------|--------|
| | DEQ | Email to attorney Tancredi for Helmstetter sending the answer of Brown Udell to the Trustee's complaint to invalidate their attorney's lien, commenting on a renewed desire to litigate that will delay closing of the bankruptcy case despite his desire to quickly close the bankruptcy case | 0.10 | 55.00 |
| 07/11/2022 | GKS | Review Pomerantz answer to adversary complaint in order to decide on effort needed in discovery to litigate issue of reasonable compensation due as an unsecured claim | 0.30 | 165.00 |
| | DEQ | Teleconference with attorney A. Jacobson for Brown Udell to continue negotiations toward a settlement of it's unsecured claim | 0.30 | 165.00 |
| | DEQ | Email Trustee Herzog advising that Brown Udell's attorney, A. Jacobson expressed a desire to settle the attorney lien dispute | 0.10 | 55.00 |
| 07/19/2022 | DEQ | Email to attorney A. Jacobson for BUPD asking for statement of position as to settling or fighting | 0.10 | 55.00 |
| | DEQ | Review email of attorney A. Jacobson stating he needs to consult with main partner of BUPD to determine their position on settling or fighting the Trustee's complaint | 0.10 | 55.00 |
| | DEQ | Second email to attorney A. Jacobson just before hearing with Judge Cox as to whether BUPD wants to fight or settle | 0.10 | 55.00 |
| | DEQ | Review email of attorney A. Jacobson for BUPD stating that BUPD wants to hire outside bankruptcy counsel to assist it in defending the Trustee's complaint which is based on a state law litigation issue | 0.10 | 55.00 |
| | DEQ | Court appearance via Zoom before Judge Cox on Trustee's complaint against Pomerantz/BUPD, resulting in issuance of a Trial Scheduling order at our request | 0.60 | 330.00 |
| | DEQ | Calculate amount of priority claims of ex-wife of Debtor, IRS and state taxes to determine likelihood of BUPD receiving a dividend as an unsecured creditor | 0.30 | 165.00 |
| | DEQ | Comprehensive memorandum to Trustee Herzog reporting on trial dates set by Judge Cox on Trustee's complaint vs BUPD and the nature and needed evidence for issues to be determined at trial | 0.20 | 110.00 |
| 07/21/2022 | GKS | Review and docket Pomerantz/BUPD adversary trial schedule and dates | 0.20 | 110.00 |
| 08/01/2022 | DEQ | Email to Trustee Herzog advising that Pomerantz/Brown, Udell have taken no action in the two weeks since the hearing in which time they proposed to consult with bankruptcy counsel regarding the state law issue involved in the adversary | 0.10 | 55.00 |
| | DEQ | Review docket of adversary of Trustee v. Pomerantz/Brown, Udell for any sign of action in the two weeks since the last hearing, finding none | 0.10 | 55.00 |
| 08/08/2022 | DEQ | Email to attorney A. Jacobson for BUPD (Pomerantz) seeking to continue negotiations as opposed to litigating amount of fees as an unsecured claim | 0.10 | 55.00 |

Statement No:

Claims

| | | | Hours | |
|------------|-----|---|-------|----------|
| 08/10/2022 | DEQ | Email to Trustee Herzog advising of no reply from BUPD counsel as to negotiating a settlement and the possible meaning of same | 0.10 | 55.00 |
| | DEQ | Conference with Trustee Herzog as to strategy for winning the adversary complaint against BUPD (Pomerantz) | 0.20 | 110.00 |
| 08/30/2022 | DEQ | Conference with Trustee Herzog to review necessary preparations for trial in 2023 of adversary against Pomerantz/BUPD claim as to amount of fees that are reasonable and future need for expert witness to review BUPD services rendered | 0.20 | 110.00 |
| | DEQ | Review Rule 26 as to extent, nature and timing of disclosure in future of expert witness's testimony | 0.50 | 275.00 |
| | DEQ | Memorandum to Trustee Herzog of extent, nature and timing of disclosure of future witness as to reasonableness of BUPD's description of services rendered in Kingdom litigation | 0.30 | 165.00 |
| 09/06/2022 | DEQ | Draft Trustee's Rule 26 disclosures pertaining to Trustee's adversary complaint versus BUPD (Pomerantz) | 2.30 | 1,265.00 |
| 09/13/2022 | DEQ | Draft certificate of service for Trustee's Rule 26 disclosures | 0.10 | 55.00 |
| | DEQ | Revise Rule 26 Disclosures of Trustee to add one additional person and document (opinion denying Defendant's motion to dismiss) | 0.20 | 110.00 |
| | RDS | Court - Representation at hearing on return date for American Express and continuing matter pending settlement discussions, | 0.30 | 115.50 |
| | DEQ | Outline discovery needed in adversary proceeding against Brown, Udell, Pomerantz & Delrahim on issue of reasonableness of its claim for legal services rendered | 0.80 | 440.00 |
| 09/19/2022 | DEQ | Conference with Trustee Herzog and Gregory Stern to adjust strategy in prosecuting adversary proceeding against Brown, Udell, Pomerantz and Delrahim's claim | 0.30 | 165.00 |
| 09/20/2022 | DEQ | Draft notices of deposition for M. Pomerantz and A. Jacobson in Trustee's adversary against BUPD on issue of reasonableness of fees | 0.60 | 330.00 |
| | DEQ | Draft document production request from BUPD in Trustee's adversary to determine reasonableness of fees | 1.90 | 1,045.00 |
| 09/22/2022 | DEQ | Revise document production request to BUPD/Pomerantz to include additional documents requests per Trustee Herzog | 0.30 | 165.00 |
| | DEQ | Review various bills of ASMSC received from Dr. Brown | 0.30 | 165.00 |
| 10/27/2022 | DEQ | Teleconference with attorney A. Jacobson of BUPD concerning (i) outstanding discovery, (ii) request for 7 more days to produce documents, (iii) objection to producing any other notices of attorneys lien, (iv) and settlement possibilities | 0.30 | 165.00 |

David Herzog

11/22/2022

Helms-Claim

1

Statement No:

Claims

| | | Hours | |
|------------|---|-------|--------|
| | DEQ Email to Trustee Herzog advising of BUPD's status on discovery and settlement discussions | 0.20 | 110.00 |
| 10/28/2022 | DEQ Email of Trustee Herzog advising of no reasons to consider settlement with BUPD | 0.10 | 55.00 |
| | DEQ Email providing additional reasons to consider settlement with BUPD if at the right price | 0.10 | 55.00 |
| 11/07/2022 | DEQ Review objection of BUPD/Pomerantz to Trustee's discovery relating to time entries and notices of attorney lien | 0.20 | 110.00 |
| | DEQ Draft communication to attorney Jacobson for BUPD/Pomerantz disputing his objection to Trustee's discovery of time entries and notice of attorney's lien based on the positions asserted in the answer of BUPD to the complaint | 0.40 | 220.00 |
| 11/08/2022 | DEQ Review prior pleadings of BUPD/Pomerantz to formulate response to Jacobson's objections to discovery | 0.20 | 110.00 |
| | DEQ Email to Jacobson threatening motion to compel if documents are not promptly delivered | 0.10 | 55.00 |
| | DEQ Review Jacobson's email promising delivery of documents soon | 0.10 | 55.00 |
| | DEQ Email to attorney Jacobson for BUPD/Pomerantz pushing to resolve his remaining objections to discovery | 0.10 | 55.00 |
| 11/15/2022 | DEQ Conference with Trustee Herzog as to status of discovery dispute with BUPD - Pomerantz and best means to win order for production of documents | 0.10 | 55.00 |
| 11/18/2022 | DEQ Teleconference with attorney Andrew Jacobson for BUPD to negotiate discovery dispute, resulting in agreement to hold formal conference on 11/21/22 at 1PM | 0.20 | 110.00 |
| | DEQ Draft motion and notice to compel BUPD to deliver disputed discovery documents and extend discovery dates | 1.80 | 990.00 |
| 11/21/2022 | DEQ Prepare for discovery conference with BUPD - Pomerantz by reviewing request to produce, BUPD objection and email exchanges | 0.20 | 110.00 |
| | DEQ Teleconference with attorney A. Jacobson to negotiate resolution of discovery dispute over production of (i) time entries for other services to determine total daily billing per attorney, (ii) other notices of attorney's liens to determine if ever used correct language and (iii) other retainer agreements to determine if such other agreements contained correct language, resulting in some but not total narrowing of refusal to produce documents | 0.30 | 165.00 |
| | DEQ Revise and finish motion to compel production of documents from BUPD - Pomerantz based on today's discovery conference | 0.20 | 110.00 |
| | MCO Update and finalize draft of Motion to Compel and prepare proposed order. | 0.40 | 200.00 |

David Herzog

11/22/2022

Helms-Claim

Statement No: 1

Claims

| | Hours | |
|-------------------------------|-------|-----------|
| For Current Services Rendered | 43.20 | 23,360.50 |
| Total Current Work | | 23,360.50 |

Statement No:

Ruscitti/Kingston Litigation and Settlement

Fees

| | | | Hours | |
|------------|-----|--|-------|----------|
| 12/06/2021 | GKS | Review and analyze debtor's opening brief to 7th Circuit | 1.00 | 500.00 |
| 12/07/2021 | DEQ | Analyze opening brief of Helmstetter in 7th Circuit appeal and annotate deficiencies in that brief | 6.20 | 3,100.00 |
| 12/08/2021 | DEQ | Outline argument for Trustee's responsive CA7 brief to Helmstetter's appeal | 5.30 | 2,650.00 |
| 12/09/2021 | DEQ | Research new issues of violations of Constitutional rights raised by Helmstetter in his opening Seventh Circuit brief | 3.40 | 1,700.00 |
| 12/14/2021 | DEQ | Drafting fact argument to Seventh Circuit Brief against Helmstetter appeal to Kingdom settlement | 4.20 | 2,100.00 |
| 12/15/2021 | DEQ | Finish outline of Trustee's arguments in response to Helmstetter's brief in Seventh Circuit appeal | 3.80 | 1,900.00 |
| 12/16/2021 | DEQ | Drafting section of Trustee's 7th Circuit brief on Statement of Case | 3.40 | 1,700.00 |
| 12/17/2021 | GKS | Review H Israel email and attached memo re 363(m) and equitable mootness | 0.20 | 100.00 |
| 12/20/2021 | DEQ | Abstract District Court's opinion into argument section of Trustee's 7th Circuit Brief | 1.20 | 600.00 |
| | DEQ | Continue Research of Helmstetter's argument of violation of Constitutional rights of due process of law and equal protection of law, as well as failure to present those arguments before his brief in Seventh Circuit | 1.60 | 800.00 |
| | DEQ | Draft argument of waiver of violations of Constitutional rights due to failure to raise those arguments to Bankruptcy and District Courts | 1.10 | 550.00 |
| 12/21/2021 | DEQ | Research new decision of no Constitutional violation by refusal to provide free PACER service, to use in opposition to Helmstetter argument that requiring a bond for a stay pending appeal from a chapter 7 debtor is a violation of his due process and equal protection rights under the 14th Amendment | 0.20 | 100.00 |
| | DEQ | Draft jurisdiction and Issues sections of Trustee's Brief in Seventh Circuit appeal of Helmstetter | 2.40 | 1,200.00 |
| 12/23/2021 | DEQ | Drafting new summary of argument for Trustee's brief in 7th Circuit of Helmstetter appeal | 2.30 | 1,150.00 |
| 12/29/2021 | DEQ | Further research on Helmstetter's alleged violation of Constitutional rights and the factual predicate to state a claim for same | 2.20 | 1,100.00 |
| 12/30/2021 | GKS | Review and revise draft of motion to extend time to file appellate brief and declaration | 0.30 | 150.00 |

David Herzog

11/22/2022

Helms-King

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Statement No:

Ruscitti/Kingston Litigation and Settlement

| | | | Hours | |
|------------|-----|---|-------|----------|
| | DEQ | Draft motion for an extension of three weeks to complete the trustee's brief to the 7th circuit | 2.20 | 1,100.00 |
| | DEQ | Review, revise and update draft of Motion to Extend Time to file Trustee's Responsive Brief | 0.60 | 330.00 |
| 01/07/2022 | DEQ | Drafting argument section of 7th Circuit Brief of Trustee in response to Tancredi's brief | 3.40 | 1,870.00 |
| 01/11/2022 | DEQ | Continued drafting of argument of Trustee's brief as to failure of Debtor to develop cogent arguments in support of his appeal | 1.70 | 935.00 |
| 01/17/2022 | DEQ | Continued drafting of argument for Trustee's Brief in 7th Circuit appeal on standing and dismissal of appeal | 3.70 | 2,035.00 |
| 01/18/2022 | DEQ | Drafting argument section of Trustee's brief in 7th Circuit appeal of Helmstetter | 1.60 | 880.00 |
| 01/19/2022 | DEQ | Draft argument section on Debtor's waiver of arguments due to failure to develop arguments, cite authority or specify record to support | 2.10 | 1,155.00 |
| 01/20/2022 | DEQ | Teleconference with opposing attorney Tancredi for Helmstetter to obtain consent to a second extension for Trustee to file his 7th Circuit Brief | 0.20 | 110.00 |
| | DEQ | Draft motion to Seventh Circuit seeking second extension to file Trustee's brief | 0.40 | 220.00 |
| | DEQ | Draft argument for Trustee's brief in Seventh Circuit appeal as to mootness and speculative nature of Debtor's evidence of valuations of assets on issue of solvency and standing | 4.10 | 2,255.00 |
| | RDS | Review, revise and complete Motion to Extend Time for Brief, and affidavit of GKS | 0.20 | 77.00 |
| 01/21/2022 | DEQ | Drafting argument section of 7th Circuit brief | 2.30 | 1,265.00 |
| 01/24/2022 | DEQ | Draft second argument section of 7th Circuit brief on Helmstetter's waiver of issues | 3.10 | 1,705.00 |
| 01/26/2022 | DEQ | Continued drafting of argument of waiver by Helmstetter | 1.20 | 660.00 |
| 01/27/2022 | DEQ | Revise and re-write argument section of Seventh Circuit brief of mootness | 2.30 | 1,265.00 |
| 01/28/2022 | DEQ | Drafting argument section of Seventh Circuit brief as to mootness | 2.40 | 1,320.00 |
| 02/02/2022 | DEQ | Proofread and revise argument section of Seventh Circuit brief on Waiver | 1.70 | 935.00 |
| | DEQ | Research elements of violation of due process rights to rebut Helmstetter's brief on this point | 2.20 | 1,210.00 |
| 02/04/2022 | DEQ | Drafting 7th Circuit brief to rebut violation of due process rights as contended by Helmstetter | 1.80 | 990.00 |
| | DEQ | Continue drafting brief | 2.10 | 1,155.00 |

David Herzog

11/22/2022
Helms-King
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Statement No:

Ruscitti/Kingston Litigation and Settlement

| | | | | Hours | |
|------------|-----|--|------|----------|--|
| 02/05/2022 | DEQ | Revise Statement of Case section of 7th Circuit brief of Trustee | 1.10 | 605.00 | |
| 02/07/2022 | RDS | Telephone conference with Counsel Press re appellate response brief due next week, compliance and formatting of same. | 0.20 | 77.00 | |
| 02/08/2022 | DEQ | Draft provisions of Trustee's brief in Seventh Circuit dealing with reasonableness of settlement, rebutting allegations of violations of due process and equal protection of law, need for court of appeals to conduct remedial supervisory oversight of bankruptcy court and rebutting argument of transferring case to another judicial district | 6.10 | 3,355.00 | |
| 02/09/2022 | DEQ | Proofread and revise waiver argument | 1.20 | 660.00 | |
| 02/11/2022 | GKS | Review, revise and update draft of appeal reply brief through page 32 | 6.30 | 3,465.00 | |
| | DEQ | Proofread and revise format, citations and footnotes of argument section of brief to conform to Trustee's comments | 5.80 | 3,190.00 | |
| 02/12/2022 | GKS | Review, revise and update draft to T's brief - pages 32 through 42 | 1.20 | 660.00 | |
| 02/13/2022 | GKS | Review, analyze and revise updated draft of brief pages 1 - 43 | | | |
| 02/14/2022 | GKS | Review, revise and finalizing draft of Trustee's appellate brief - email to T re same for review and comment | 2.90 | 1,595.00 | |
| | RDS | Telephone conference with Rose Olejniczak re appellate brief, formatting and timing for same and discussion of Seventh Circuit practice (.2); Email brief to Receipt of for initial compliance check and review email from RO re same and need for more citation to the court docket (.1); Telephone conference with RO re docket citations (.2). | 0.50 | 192.50 | |
| | RDS | Review statement of facts, review dockets to determine correct citation and insert docket citations for each fact. | 0.70 | 269.50 | |
| 02/15/2022 | GKS | Begin drafting summary of case | 2.10 | 1,155.00 | |
| | GKS | Telephone conference and meeting with Trustee D. Herzog re draft of appellate brief, his comments re same and continuing review and revision of draft brief | 0.20 | 110.00 | |
| | GKS | Review and revise draft of motion to extend time to file appellee's brief in court of appeals | 0.20 | 110.00 | |
| | RDS | Draft Motion to Extend Time to File Appellate Brief. | 0.50 | 192.50 | |
| 02/16/2022 | GKS | Review, revising and finalizing updated draft of motion to extend time to file responsive brief and affidavit | 0.20 | 110.00 | |
| | RDS | Email exchange with RO re brief and request for an extension. | 0.10 | 38.50 | |
| 02/22/2022 | DEQ | Consultation with Gregory Stern to decide on changes required to Trustee's brief on Helmstetter's 7th Circuit appeal | 0.30 | 165.00 | |

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Ruscitti/Kingston Litigation and Settlement

| | | | Hours | |
|------------|-----|---|-------|----------|
| 02/23/2022 | GKS | Review and revise draft of responsive brief and statement of case section | 0.80 | 440.00 |
| 03/01/2022 | DEQ | Restructure and edit Trustee's brief in Seventh Circuit | 1.80 | 990.00 |
| 03/03/2022 | DEQ | Major re-write of waiver section of brief in Seventh Circuit appeal of Helmstetter | 2.70 | 1,485.00 |
| 03/09/2022 | DEQ | Editing and revising Trustee's responsive brief in Helmstetter's 7th Circuit appeal | 2.20 | 1,210.00 |
| 03/10/2022 | RDS | Begin research on standard of review, discussion with MCO re standard of review and whether conclusion of law or facts, or combination of the two. | 0.50 | 192.50 |
| 03/11/2022 | DEQ | Final proofreading and editing by adding addition citations and references to Judge Pallmeyer's opinion | 3.70 | 2,035.00 |
| | RDS | Research standard of review based on Motion to Dismiss and whether District Court findings were based on conclusions of law or a mix with law and facts (0.3), prepare standard of review section for brief (0.40) and email same to DE Quaid and GK Stern for incorporation into the brief (0.10). | 0.80 | 308.00 |
| 03/13/2022 | GKS | Review, revise and finalizing draft of appellate brief | 1.80 | 990.00 |
| 03/14/2022 | DEQ | Revise Trustee's responsive brief to incorporate changes of Trustee Herzog | 0.30 | 165.00 |
| | RDS | Email to Rose at Counsel Press re brief and formatting for same, with complete disclosure statement for DE Quaid for inclusion | 0.20 | 77.00 |
| 03/15/2022 | DEQ | Review Trustee's Brief to Helmstetter's 7th Circuit appeal as to correctness of reproduction by printing company | 1.40 | 770.00 |
| 03/16/2022 | DEQ | Meeting with DE Quaid and Trustee D Herzog to update the brief (.2); Telephone conference with Rose at Counsel Press re same and review updated proof; and confirm to be filed with Court and that Counsel Press will issue paper copies required by 7th Circuit (.2). | 0.40 | 220.00 |
| 03/18/2022 | DEQ | Review filed brief of trustee to assure its proper filing by printing company | 0.10 | 55.00 |
| | DEQ | Email transmitting to Attorney's Blackman and H. Israel the Trustee's filed brief in the 7th Cir. appeal of Helmstetter from the Kingdom settlement | 0.10 | 55.00 |
| 03/30/2022 | DEQ | Review email of attorney Tancredi for Helmstetter requesting consent to four week extension to file his final brief due to his upcoming knee replacement surgery | 0.10 | 55.00 |
| | DEQ | Memo to Trustee Herzog and Gregory Stern recommending consenting to Tancredi's request of a four week extension to file his final brief in the 7th Circuit appeal | 0.10 | 55.00 |
| | DEQ | Email to attorney Tancredi for Helmstetter consenting to his requested four week extension to file his final brief in the 7th Circuit | 0.10 | 55.00 |
| 04/05/2022 | DEQ | Review order of 7th Circuit granting extension for Tancredi to file a reply brief by 4/20/22 instead of the 5/04/22 date requested and noting in motion | | |

David Herzog

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Helms-King

Statement No:

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Ruscitti/Kingston Litigation and Settlement

| | | Hours | |
|------------|--|-------|--------|
| | for extension that Tancredi sued Gaouette in name of New City Historic | 0.10 | 55.00 |
| DEQ | Email to Trustee Herzog advising that 7th Circuit granted a shortened extension for Tancredi's Reply Brief to 4/20/22 instead of the requested 5/04/22 date | 0.20 | 110.00 |
| DEQ | Email to attorney D. Devassy for Santander providing date for Tancredi to file his Reply Brief in the Kingdom appeal | 0.10 | 55.00 |
| DEQ | Review email of attorney Devassy for Santander as to coincidence of dates for Tancredi's briefs in 7th Circuit for both our Kingdom appeal and her Santander appeal | 0.10 | 55.00 |
| 04/12/2022 | DEQ Review notice from 7th Circuit setting oral argument on Helmstetter's appeal from Kingdom Settlement for 5/17/22 | 0.10 | 55.00 |
| DEQ | Email to Trustee Herzog and Gregory Stern advising of oral argument set for 5/17/22 and schedule to prep Gregory Stern to conduct the argument | 0.20 | 110.00 |
| DEQ | Teleconference with Trustee Herzog regarding his desire to change lawyers conducting oral argument and resolve same by agreeing that Gregory Stern is the best to conduct the argument | 0.30 | 165.00 |
| DEQ | Email to Gregory Stern confirming that he will conduct oral argument | 0.10 | 55.00 |
| DEQ | Teleconference with opposing attorney Tancredi to propose waiver of oral argument, which he refuses | 0.30 | 165.00 |
| 04/13/2022 | DEQ Memo to Gregory Stern outlining the essential arguments to prepare for oral argument | 0.30 | 165.00 |
| DEQ | Review email of attorney Tancredi requesting consent to another extension until 5/4/22 to file his reply brief with 7th Cir. | 0.10 | 55.00 |
| DEQ | Conference with Trustee Herzog to analyze Tancredi's request for consent to another extension to 5/4/22, opposing same | 0.10 | 55.00 |
| DEQ | Email to attorney Tancredi advising Trustee neither consents nor objects to his requested extension | 0.10 | 55.00 |
| DEQ | Review email of attorney Tancredi complaining of lack of our consent to his requested extension | 0.10 | 55.00 |
| DEQ | Email reiterating neither consent nor objection to Tancredi's requested extension for filing his ly brief with 7th Circuit | 0.10 | 55.00 |
| GKS | Meeting with DE Quaid to organize oral argument's materials needed for GKS preparation and possible questions of the court anticipated | 0.20 | 110.00 |
| 04/18/2022 | DEQ Review order of 7th Circuit extending date for Tancredi's last brief from 4/20 to 5/4/22 | 0.10 | 55.00 |
| DEQ | Email to Trustee Herzog advising of extension of briefing schedule for Tancredi's last brief until 5/4/22 | 0.10 | 55.00 |

David Herzog

11/22/2022
Helms-King

Statement No: 1

Ruscitti/Kingston Litigation and Settlement

| | | | Hours | |
|------------|-----|--|-------|----------|
| | DEQ | Conference with Trustee Herzog pertaining to 7th Circuit's extension of Tancredi's due date for brief until 5/4/22 | 0.10 | 55.00 |
| 04/28/2022 | GKS | Meeting with DEQ re status of appeal, reply brief due, briefs and source materials for preparation for oral arguments | 0.20 | 110.00 |
| 05/03/2022 | GKS | Review and analyze debtor's motion in closed District Court case before Judge Pallmeyer to supplement record as to docket numbers 61 - 67 despite case now being before the 7th Circuit | 0.60 | 330.00 |
| 05/04/2022 | DEQ | Abstract important cases for use at oral argument | 2.90 | 1,595.00 |
| 05/05/2022 | DEQ | Review Helmstetter's Reply Brief filed by attorney Tancredi in 7th Circuit appeal | 1.40 | 770.00 |
| | DEQ | Email to Trustee Herzog analyzing Helmstetter's Reply Brief in 7th Circuit appeal of Kingdom settlement, noting the lack of substance of the arguments contained in the brief, consisting of a half-hearted summary of his opening brief and without any rebuttal of our arguments in the Trustee's Responsive Brief | 0.30 | 165.00 |
| | DEQ | Review Trustee Herzog's email commenting on the poor quality of Helmstetter's reply brief | 0.10 | 55.00 |
| 05/06/2022 | GKS | Telephone conference with court of appeals clerk re procedural questions including completing oral argument form | 0.30 | 165.00 |
| 05/09/2022 | DEQ | Draft note for Gregory Stern to use during oral argument in 7th Circuit appeal of Helmstetter directing his argument and answering any questions | 2.70 | 1,485.00 |
| 05/11/2022 | DEQ | Abstract remaining cases involved in 7th Circuit appeal for oral argument set for 5/17/22 | 1.20 | 660.00 |
| | DEQ | Practice argument session with Gregory Stern for appeal in 7th Circuit appeal of Helmstetter from Kingdom Settlement | 0.30 | 165.00 |
| | GKS | Meeting with DEQ re abstract of cases cited in briefs and Pallmeyer opinion, DEQ outline of argument, strategy of oral arguments focusing on standing and equitable mootness | 0.30 | 165.00 |
| | DEQ | Abstract cases of Judge Pallmeyer used in your opinion dismissing first appeal for the purpose of oral argument in the Kingdom appeal of Helmstetter | 1.40 | 770.00 |
| 05/12/2022 | DEQ | Research to establish that District Court has no jurisdiction to enter order requested by Tancredi to supplement its record due to Tancredi transferring jurisdiction to Court of Appeals by perfecting an appeal from the District Court's judgment | 0.80 | 440.00 |
| 05/16/2022 | GKS | Review for preparation for oral argument Trustee's responsive brief filed in 7th Circuit Appeal, DEQ outline of oral argument, case annotations and summaries, debtor's opening brief and reply brief | 2.90 | 1,595.00 |

David Herzog

11/22/2022

Helms-King

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Statement No:

Ruscitti/Kingston Litigation and Settlement

| | | | Hours | |
|------------|-----|---|-------|----------|
| | GKS | Continue preparing for 7th Circuit oral arguments - review and analyze T's brief, bk pleadings and hearing transcript, Pallmeyer memorandum opinion - notes for argument | 2.10 | 1,155.00 |
| | DEQ | Preparation with Gregory Stern of oral argument on Helmstetter's appeal of Kingdom Settlement | 0.30 | 165.00 |
| | DEQ | Draft Trustee's Opposition to Tancredi's motion to Judge Pallmeyer to supplement the record in the finished appeal to the District Court, basing opposition on grounds that (i) it was unnecessary due to completion of appeal and (ii) the court lost jurisdiction when Tancredi appealed to the 7th Circuit | 1.20 | 660.00 |
| 05/17/2022 | GKS | Representation at oral arguments before the 7th Circuit | 1.80 | 990.00 |
| | MCO | Review and finalize draft of Response in Opposition to Supplement Record on Appeal and filing same with District Court. | 0.30 | 150.00 |
| 05/18/2022 | GKS | Review and approve DEQ draft of objection to debtor's motion to supplement record in district court appeal | 0.20 | 110.00 |
| 08/12/2022 | DEQ | Receive and analyze opinion of 7th Circuit Court of Appeals affirming dismissal of Helmstetter's appeal from order approving the Kingdom settlement/sale | 0.50 | 275.00 |
| | DEQ | Email to trustee Herzog advising of successful result of 7th Circuit decision ending Helmstetter's appeal of the Kingdom settlement and next action required in administration of case | 0.20 | 110.00 |
| | DEQ | Email to H. Israel and G. Blackman, counsel for Kingdom, sending the opinion of the 7th Circuit affirming the dismissal of Helmstetter's appeal of the bankruptcy court approval of the Kingdom settlement | 0.10 | 55.00 |
| 08/14/2022 | GKS | Review 7th Circuit opinion and order affirming Judge Pallmeyer's dismissal of Helmstetter's appeal from Bankruptcy Court approval of Kingdom Settlement | 0.30 | 165.00 |
| 08/16/2022 | GKS | Meeting with DEQ to review 7th Circuit Opinion as to determining costs and motion to recover costs but note 7th Circuit Final Judgment that "each side to bear own costs" provision | 0.20 | 110.00 |
| | DEQ | Memorandum to Gregory Stern advising of delegation to him by Trustee Herzog of decision whether to prosecute a motion to 7th Circuit for sanctions against Helmstetter and Tancredi for bringing a frivolous appeal and need to file a bill of costs by 8/25/22 | 0.20 | 110.00 |
| | DEQ | Conference with Gregory Stern to analyze sanction issue against Helmstetter and Tancredi and decide to forego same based on cost/benefit considerations, although not on its merits | | |
| 08/26/2022 | DEQ | Search 7th Circuit docket to determine whether Helmstetter/Tancredi sought a stay of the return of mandate as a precedent for filing a petition with SCOTUS for cert., finding none | 0.10 | 55.00 |

David Herzog

11/22/2022

Helms-King

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Statement No:

Ruscitti/Kingston Litigation and Settlement

| | | | Hours | |
|------------|-----|--|-------|--------|
| | DEQ | Email to Trustee Herzog advising on no timely (8/25) motion for a stay of mandate filed by Helmstetter with the 7th Circuit and the rules for filing a petition for cert within 90 days even after the return of mandate | 0.20 | 110.00 |
| | DEQ | Check 7th Circuit docket to search for any motion of Helmstetter seeking a stay of return of mandate pending a petition to SCOTUS. | 0.10 | 55.00 |
| | DEQ | Email to Trustee herzog advising of no timely filed motion by Helmstetter/Tancredi seeking a stay of return of mandate pending a petition for cert to SCOTUS but explaining rules for seeking cert even after the return of mandate | 0.20 | 110.00 |
| 09/06/2022 | GKS | Review 7th Circuit's mandate, certified copy of final J and opinion | 0.20 | 110.00 |
| 10/28/2022 | DEQ | Teleconference with attorney Tancredi for Helmstetter advising of (i) withdrawal due to illness and (ii) intent to file a Petition with SCOTUS for cert. and motion on Monday to extend time for Petition so new counsel for undertaken representation | 0.20 | 110.00 |
| | DEQ | Email to Trustee herzog advising of Helmstetter's intent to seek Cert from SCOTUS and Tancredi's withdrawal | 0.20 | 110.00 |
| | DEQ | Review email of gregory Stern asking verification that Helmstetter really intends to seek cert. from SCOTUS | 0.10 | 55.00 |
| | DEQ | Responsive email to Gregory Stern confirming that Helmstetter will seek Cert. from SCOTUS if he can find a new lawyer | 0.10 | 55.00 |
| | DEQ | Review rules of SCOTUS pertaining to opposing petition for cert. and extensions of time to file same | 0.40 | 220.00 |
| 10/31/2022 | DEQ | Research practice points for opposing Tancredi's proposed motion for extension of time to file a Petition for Cert. | 0.30 | 165.00 |
| 11/01/2022 | DEQ | Conference wit Trustee Herzog as to appropriate action to take if Helmstetter files a petition for cert. from the 7th Circuit decision denying his appeal from the approval of the kingdom settlement | 0.30 | 165.00 |
| | DEQ | Email to attorney Tancredi asking if he is proceeding with a petition for cert as we have received no notice of same | 0.10 | 55.00 |
| | DEQ | Analyze motion of Helmstetter filed by Tancredi in the Supreme Court seeking 6 months extension to file Petition for Certiorari | 0.30 | 165.00 |
| | DEQ | Conference with Trustee regarding best practices in opposing six month requested extension | 0.20 | 110.00 |
| | DEQ | Email to Tancredi's paralegal complaining of no proper service of his SCOTUS motion for extension of time to file Petition for Cert. | 0.10 | 55.00 |
| | DEQ | Review email of paralegal Lindsay of Tancredi regarding her intent to correct service list for SCOTUS filing by adding D. Quaid | 0.10 | 55.00 |
| | DEQ | Email to Lindsay, paralegal of Tancredi, advising not to file an amended | | |

David Herzog

11/22/2022

Helms-King

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Statement No:

Ruscitti/Kingston Litigation and Settlement

| | | Hours | |
|------------|---|-------|--------|
| | service list with SCOTUS but to add D. Quaid for future filings | 0.10 | 55.00 |
| DEQ | Review rules of SCOTUS for extensions of time to file petitions for cert to confirm that extensions are limited to 60 days | 0.30 | 165.00 |
| DEQ | Conference with Trustee Herzog to decide on refraining from filing with SCOTUS an opposition to Tancredi's motion for extension of 6 months to file a petition for cert. | 0.30 | 165.00 |
| DEQ | Email to Greg Stern advising of decision of Trustee Herzog to refrain from filing an opposition to Tancredi's motion for extension in expectation that any extension will be limited to the 60 day period stated in Rule 13 | 0.10 | 55.00 |
| DEQ | Email to attorney H. Israel for Kingdom advising of Helmstetter's effort to seek review of 7th Circuit decision in Kingdom matter | 0.10 | 55.00 |
| 11/07/2022 | DEQ Search docket of SCOTUS for order on Helmstetter's motion for extension of time to file a Petition for Certiorari, finding none | 0.20 | 110.00 |
| DEQ | Review SCOTUS docket listing Helmstetter's motion for extension but limited to 60 days | 0.10 | 55.00 |
| DEQ | Email to Trustee Herzog advising that clerk of SCOTUS has already limited his requested extension to 60 days | 0.10 | 55.00 |
| DEQ | Email to attorney H. Israel for Kingdom advising of docketing of Helmstetter's motion to Supreme Court but limiting requested extension to 60 days | 0.10 | 55.00 |
| 11/08/2022 | DEQ Review order of Supreme Court granting Helmstetter's extension to file a petition for cert but limited to 1/08/23 instead of the requested four additional months | 0.10 | 55.00 |
| DEQ | Email to Trustee herzog advising of Supreme Court extending Helmstetter's time until 1/08/23 to file a petition for cert, instead of his requested date of 5/23 | 0.10 | 55.00 |
| DEQ | Review Trustee's Herzog responsive email indicating that he was not surprised at granting extension due to health issues of attorney Tancredi | 0.10 | 55.00 |
| DEQ | Email to attorney H. Israel for Kingdom advising of Supreme Court grant of extension to Helmstetter until 1/08/23 to file a petition for cert | 0.10 | 55.00 |
| DEQ | Review responsive email of attorney H. Israel for Kingdom expressing disappointment at extension from Supreme Court and offering assistance on opposition to Helmstetter's petition for cert | 0.10 | 55.00 |
| DEQ | Review Comprehensive email of Trustee Herzog expounding on the reasons that Helmstetter will be unable to find substitute counsel to file a petition for cert | 0.20 | 110.00 |
| DEQ | Draft correspondence to clerk of Supreme court updating contact information in order to be able to oppose Helmstetter's expected petition for cert | 0.20 | 110.00 |

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 Helms-King

Statement No:

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Ruscitti/Kingston Litigation and Settlement

| | | | Hours | |
|-----------------|-----|---|--------|-----------|
| 11/12/2022 | DEQ | Review Tancredi's motion to withdraw as counsel for Helmstetter in the bankruptcy case, noting use of wrong form of notice, the zoom appearance rather than the new hybrid for, and no listing of serving notice on Helmstetter | 0.10 | 55.00 |
| | DEQ | Email to Trustee Herzog advising of Tancredi's motion to withdraw as counsel for Helmstetter in the bankruptcy case and defects of his notice/motion | 0.10 | 55.00 |
| | DEQ | | 0.20 | 110.00 |
| | | For Current Services Rendered | 156.30 | 83,289.50 |
| <u>Expenses</u> | | | | |
| 03/16/2022 | | Deposit to Counsel Press for 7th Circuit Brief | | 700.00 |
| 04/19/2022 | | Counsel Press - appellate brief | | 754.12 |
| | | Total Expenses | | 1,454.12 |
| <u>Advances</u> | | | | |
| 04/07/2022 | | Balance of Fee to Counsel Press for 7th Circuit Brief | | 754.12 |
| | | Total Advances | | 754.12 |
| | | Total Current Work | | 85,497.74 |

David Herzog

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Statement No:

Litigation - Causes of Action

Fees

| | | | Hours | |
|------------|-----|--|-------|--------|
| 12/04/2021 | DEQ | Draft motion for entry of amended order approving revised bid procedures | 0.70 | 350.00 |
| 12/17/2021 | MCO | Draft and file Notice of obj to Debtor's Motion to Stay Proceeding. | 0.20 | 95.00 |
| | DEQ | Review Motion to Stay Proceedings in chapter 7 case filed by attorney Tancredi on behalf of Helmstetter, noting lack of citation of authority or logical factual argument | 0.20 | 100.00 |
| | DEQ | Email to Trustee Herzog and Gregory Stern transmitting Tancredi's Motion to Stay Proceedings in chapter 7 case pending decision of Seventh Circuit, noting lack of focus as to whether motion seeks stay of Kingdom closing (which has closed) or stay of sale of Other Causes of Action, no case or statutory authority cited and only conclusory statement of harm to Debtor (but no mention of effect on creditors) | 0.20 | 100.00 |
| | DEQ | Research Section 305 Abstention and case law as authorizing a suspension of proceedings but not cited by Tancredi in his motion for stay of proceedings | 0.40 | 200.00 |
| | DEQ | Outline argument to use at 12/21/21 hearing in opposition to Tancredi's motion to stay proceedings | 0.20 | 100.00 |
| | DEQ | Research standing issue to use in opposition to Tancredi's motion to stay proceedings | 0.20 | 100.00 |
| | DEQ | Review and analyze debtor's motion to stay proceedings - Review DEQ email re opposing motion to stay and utter failure to cite statutes of case law in support of stay | 0.10 | 55.00 |
| 12/20/2021 | DEQ | Review email from attorney Tancredi for Helmstetter asking for Trustee's consent to his motion to stay proceedings pending decision by Seventh Circuit on Debtor's appeal | 0.10 | 50.00 |
| | DEQ | Email to Tancredi declaring Trustee's opposition to his Motion to Stay Proceedings | 0.10 | 50.00 |
| | DEQ | Review another email from attorney Tancredi for Debtor complaining of violation of Debtor's rights by absence of valuation of other causes of action | 0.10 | 50.00 |
| | DEQ | Email response to attorney Tancredi stating that the sale of other causes of action will establish their present market values | 0.10 | 50.00 |
| | DEQ | Review email of attorney Tancredi for Helmstetter complaining of violation of Helmstetter's Constitutional rights by continued administration of estate | 0.10 | 50.00 |
| | DEQ | Email to attorney Tancredi for Helmstetter stating that no rights of Helmstetter will be violated by sale of other causes of action, as the sale will realize the present market value of those actions and Helmstetter will receive the surplus funds after payment of administrative expenses and all | | |

David Herzog

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Litigation - Causes of Action

| | | | Hours | |
|------------|-----|--|-------|--------|
| | | creditors' claims (plus interest) | 0.10 | 50.00 |
| 12/21/2021 | DEQ | Teleconference with Gregory Stern to prepare for today's hearing on Helmstetter's motion to stay proceedings by reviewing the motion and my arguments in opposition thereto | 0.50 | 250.00 |
| | DEQ | Court appearance via Zoom to argue in support of Trustee's motion to correct the bid procedures for the sale of the other causes of action | 0.50 | 250.00 |
| | DEQ | Email to Trustee Herzog advising of results of today's hearing, with denial of Tancredi's motion to stay proceedings, granting of Trustee's motion to correct bid proceedings and denial in Nissan Adversary of Unopposed Motion to vacate pretrial order | 0.10 | 50.00 |
| | DEQ | Email to attorney Tancredi correcting statement made at today's hearing that he never filed a Rule 2016 Statement but needs to update his existing Statement within 14 days of receipt of payment or new fee agreement, both for any services rendered to Debtor | 0.10 | 50.00 |
| | DEQ | Teleconference with attorney Tatelbaum to learn of future proceedings in Nissan Adversary leading to trial in March, 2022 | 0.10 | 50.00 |
| 12/22/2021 | MCO | Update and finalize Notice and Certificate of Service re: sale of causes of action. | 0.30 | 142.50 |
| 12/23/2021 | DEQ | Email to Monica O'Brien requesting advice to attorney Justin Mertz for Gaouette of wire transfer instructions for sending 50% deposit for bid to purchase cause of action per his request | 0.10 | 50.00 |
| | DEQ | Teleconference with Monica O'Brien to clarify that the wire transfer instructions for bidders to send a deposit is to Stern's account rather than to Trustee's account | 0.10 | 50.00 |
| 12/27/2021 | DEQ | Email to Monica O'Brien to advising counsel for Gaouette of procedures for making a bid to purchase and wire transfer instructions for submitting a bid | 0.10 | 50.00 |
| 12/29/2021 | DEQ | Correspondence to attorney Tancredi for Helmstetter providing detailed bidding instructions for making individual bids to purchase causes of action in lieu of his initial bid to make a bulk purchase | 0.30 | 150.00 |
| 12/30/2021 | MCO | Telephone conference with W. Briskey for Maureen Joyce and Landlord transmitting wire instructions. | 0.20 | 95.00 |
| | MCO | Email to J. Paulsen for WBL with transmitting wire instruction. | 0.10 | 47.50 |
| | DEQ | Correspondence to Trustee Herzog advising of intentions of targeted defendants to bid to purchase the causes of action against them per the recent conversations with the representatives of those parties | 0.20 | 100.00 |
| 01/03/2022 | GKS | Review and analyze bids from Berke \$500 and Maureen Joyce \$5101 - forwarding to Trustee Herzog and DE Quaid | 0.10 | 55.00 |
| | DEQ | Review bid presented by attorney Cindy Johnson for Benitta Berke to purchase the cause of action of the Debtor against her for \$500 | 0.10 | 55.00 |

Statement No:

Litigation - Causes of Action

| | | | Hours | |
|------------|-----|---|-------|--------|
| 01/04/2022 | DEQ | Conference with trustee Herzog to formulate strategy for soliciting bids to purchase the designated causes of action which are due today | 0.20 | 110.00 |
| | DEQ | Correspondence to attorney Tancredi for Helmstetter urging to make bids on a per cause of action basis as opposed to a bulk bid and do so prior to 5 PM today being the deadline | 0.20 | 110.00 |
| | DEQ | Email attorney W. Brisky for landlords soliciting bid to buy Debtor's cause of action against his clients | 0.10 | 55.00 |
| | DEQ | Email attorney C. Tatelbaum for Nissan soliciting a bid to purchase the Debtor's cause of action against his client | 0.10 | 55.00 |
| | DEQ | Email to attorney J. Paulsen for World Business lenders soliciting a bid to purchase Debtor's cause of action against his client | 0.10 | 55.00 |
| | DEQ | Review bid received from attorney W. Brisky for Landlords to purchase cause of action for \$5,101 | 0.20 | 110.00 |
| | DEQ | Email to attorney W. Brisky acknowledging receipt of his client's bid | 0.10 | 55.00 |
| | DEQ | Review email of attorney C. Tatelbaum for Nissan explaining reason for refusing to bid to purchase Debtor's cause of action | 0.10 | 55.00 |
| | DEQ | Draft memorandum showing bids received, expected and actions with no bids to purchase them to use at court hearing to approve sale | 0.30 | 165.00 |
| | DEQ | Review proof of wire transfer of deposit for bid of Landlords received from attorney W. Brisky | 0.10 | 55.00 |
| | DEQ | Email to attorney W. Brisky for Landlords acknowledging receipt of 50% deposit for bid | 0.10 | 55.00 |
| | DEQ | Review email of attorney N. Tancredi for Debtor providing convoluted explanation for not making a bid for Helmstetter to purchase all of the causes of action | 0.20 | 110.00 |
| 01/05/2022 | MCO | Update and finalize draft of Proposed Order and Exhibit of final bids for sale of causes of action. | 0.30 | 150.00 |
| | DEQ | Conference with Trustee Herzog to review the bids received to purchase the causes of action of the Debtor, being Landlords for \$5,101, Gaouette for \$1,000, Berke for \$500 and World Business Lender for \$1 and decide to accept the two highest bids and reject the two lowest bids based on cost/benefit considerations | 0.30 | 165.00 |
| | DEQ | Review email of attorney Mertz or Gaouette confirming transmittal of deposit for bid | 0.10 | 55.00 |
| | DEQ | Email to attorney Merz for Gaouette acknowledging receipt of deposit and advising of no competing bid, hence, no auction needed | 0.10 | 55.00 |
| | DEQ | Review email of attorney Paulsen for World Business asking if rival bids | | |

David Herzog

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Statement No:

Litigation - Causes of Action

| | | Hours | |
|------------|---|-------|--------|
| | were received and terms of auction | 0.10 | 55.00 |
| DEQ | Email to attorney Paulsen advising of no competing bids for his cause of action and hence no auction required | 0.10 | 55.00 |
| DEQ | Email to attorney W. Brisky for Landlords to advise of no auction as no competing bids were received for his cause of action | 0.10 | 55.00 |
| DEQ | Email to attorney C. Johnson for Berke advising of no auction required as no competing bids were received for her cause of action | 0.10 | 55.00 |
| DEQ | Review email of attorney D. Devassy for Santander requesting permission to observe tomorrow's auction of causes of action, including the one against her client | 0.10 | 55.00 |
| DEQ | Email to attorney D. Devassy for Santander advising of no auction required due to no competing bids to purchase any cause of action | 0.10 | 55.00 |
| DEQ | Draft Report of Sale of Causes of Action with 4 bids received for separate causes of action and no competing bids | 0.80 | 440.00 |
| 01/06/2022 | MCO Email to W. Brisky for M. Joyce transmitting copy of proposed order re: final sale of causes of action. | 0.10 | 50.00 |
| 01/11/2022 | GKS Court - Representation at hearing on Trustee's motion to sell, with Court ordering Trustee to sell causes of action to Berke for \$500 (Cindy Johnson) and WBL \$1.00 (J. Paulson) despite Trustee's rejection of bids of clients of J Paulsen and C Johnson | 1.30 | 715.00 |
| GKS | Review and analyze C. Johnson for Berke email re court hearing and her draft of order that the court intends to enter directing Trustee to accept bid for causes of action (0.10) - Reply email to C Johnson disputing her language of same (0.20) | 0.30 | 165.00 |
| DEQ | Teleconference with attorney Tancredi for Debtor who presses for abandonment of causes of action notwithstanding receipt of 4 bids to purchase some of those actions | 0.50 | 275.00 |
| 01/12/2022 | GKS Telephone conference with DE Quaid explaining court ruling ordering sale to bidders whose bids were rejected by Trustee, language in Trustee's reply allegedly giving rise to argument that court has authority to order sale, adverse precedent that would be established if court has authority and cost/benefit of appeal, with DE Quaid to draft order for working group to review and comments (.2) Review RS Sandler memorandum re finality of sale order allowing appeal and court's power to order sale over Trustee's objection (.1) | 0.30 | 165.00 |
| GKS | Review email from J Paulsen for WBL seeking confirmation of Trustees accepting \$1 bid - Reply email to him rejecting same | 0.10 | 55.00 |
| RDS | Research whether sales order is a final order and whether Judge can confirm sale over the objection of the Trustee (1.2), draft memo re same and distribute to GKS, MCO and DEQ.(0.20) | 1.40 | 539.00 |

David Herzog

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Litigation - Causes of Action

| | | | Hours | |
|------------|-----|--|-------|--------|
| 01/13/2022 | GKS | Review and analyze CJohnson for Berke email re sale of claims/causes of action to her client, court ruling, general case law confirming sale and court approval, and no need for Trustee's appeal of anticipated court order (0.1) - Reply email to her re same and clarifying reasons for Trustee's rejection of her client's bid (0.2) | 0.30 | 165.00 |
| 01/14/2022 | GKS | Review J Paulsen email re sale of causes of action, court order approval sale of rejected bid and appeal leading to bad law | 0.10 | 55.00 |
| 01/19/2022 | DEQ | Draft sale order of Berke and World Business lenders over Trustee's objections | 0.50 | 275.00 |
| | DEQ | Draft sale order approving sale of causes of action against Gaouette and Landlords to those parties | 0.70 | 385.00 |
| | GKS | Review and revise drafts of sale orders | 0.20 | 110.00 |
| | GKS | Telephone conference with C Johnson for Berke as to her argument that form of sale motion and court ordering sale over Trustee's objection requires approval of sale notwithstanding Trustee's instructions to appeal sale order relating to rejected bids | 0.20 | 110.00 |
| | DEQ | Revise draft order approving sale of actions to Berke and World Business Lenders to incorporate Trustee's changes | 0.20 | 110.00 |
| | DEQ | Revise draft order approving sale of actions to Gaouette and Landlords to incorporate Trustee's changes | 0.10 | 55.00 |
| 01/21/2022 | DEQ | Review draft order approving sale of actions against Berke and WBL as drafted by attorney Cindy Johnson to note the differences from our version of the same order | 0.20 | 110.00 |
| | DEQ | Draft email to Trustee Herzog explaining the changes proposed by Berke's attorney, Cindy Johnson, from our version of the order | 0.20 | 110.00 |
| 01/24/2022 | DEQ | Teleconference with Trustee Herzog to press for seeking support from US Trustee on dispute over court ordering trustee to accept the bids of Berke and WBL | 0.20 | 110.00 |
| | DEQ | Draft Memo to US Trustee explaining dispute with Cindy Johnson and J. Paulsen over Trustee's rejection of bids for low dollar amounts | 0.30 | 165.00 |
| 01/25/2022 | DEQ | Teleconference with Greg Stern as to strategy to use at hearing today on Sale dispute | 0.10 | 55.00 |
| | DEQ | Teleconference with Trustee Herzog to win US Trustee's support of our position on court's ordering Trustee to sell to Berke and WBL | 0.10 | 55.00 |
| | DEQ | Second teleconference with Greg Stern as to arguments to employ at hearing on dispute over sale to Berke and WBL | 0.10 | 55.00 |
| | DEQ | Teleconference with Trustee Herzog to prepare his testimony for today's hearing on sale dispute | 0.30 | 165.00 |

David Herzog

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Litigation - Causes of Action

| | | | Hours | |
|------------|-----|--|-------|----------|
| | DEQ | Attend court hearing before Judge Cox on sale dispute, continued to 2/15/22 | 0.50 | 275.00 |
| | DEQ | Email to Greg Stern advising of result of sale hearing and prospect of support from US Trustee | 0.10 | 55.00 |
| | DEQ | Teleconference with Trustee Herzog to formulate strategy in responding to Cindy Johnson's long message to US Trustee on dispute of sale of causes of action to Berke and WBL | 0.40 | 220.00 |
| | DEQ | Comprehensive email to Monica O'Brien outlining research needed to rebut Cindy Johnson's message to US Trustee on sale dispute | 0.30 | 165.00 |
| | DEQ | Email to Adam Brief of US Trustee reserving right to respond to Cindy Johnson | 0.10 | 55.00 |
| 01/30/2022 | RDS | Review case law cited by C. Johnson in her long email arguing her case and research issues of authority to approve 363 sale and Trustee's business judgment being prime factor | 1.60 | 616.00 |
| 01/31/2022 | RDS | Draft memo distinguishing CJohnson's case law and provide additional information regarding Trustee's business judgment; Email memo to DEQ and MCO. | 0.80 | 308.00 |
| | DEQ | Analyze Rachel Sandler's research memorandum and cases on the erroneous direction of Judge Cox to the Trustee to sell to Berke and World Business Lenders | 0.40 | 220.00 |
| 02/01/2022 | DEQ | Further research on separation of administrative and judicial functions caused by Bankr. Reform Act, leaving court with no authority to direct Trustee to sell assets | 2.10 | 1,155.00 |
| | DEQ | Draft brief on subject of improper order of Judge Cox directing Trustee to sell assets to Berke and World Business Lenders for Adam Brief of US Trustee's office to counter submission of Cindy Johnson, counsel for Berke | 1.40 | 770.00 |
| | DEQ | Receive from attorney Devassy for Santander a copy of Fiat's motion to dismiss appeal of Helmstetter in the litigation over the \$440,000 of credits | 0.20 | 110.00 |
| 02/02/2022 | DEQ | Review email of attorney W. Brisky for Landlords advising that second 50% of bid was wired and asking acknowledgement of same | 0.10 | 55.00 |
| 02/08/2022 | GKS | Review Adam Brief email ?g auction process - Reply email to AB re same | 0.10 | 55.00 |
| 02/11/2022 | DEQ | Review email of attorney W. Brisky for Landlords pressing for draft of assignment | 0.10 | 55.00 |
| | DEQ | Email to attorney W. Brisky for Landlords directing him to draft assignment document | 0.10 | 55.00 |
| | DEQ | Review email of attorney J. Mertz for Gaouette pressing for transmittal of bill of sale | 0.10 | 55.00 |
| | DEQ | Email to attorney J. Mertz for Gaouette demanding prior payment of second | | |

David Herzog

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Statement No:

Litigation - Causes of Action

| | | | Hours | |
|------------|-----|--|-------|--------|
| | | half of purchase price as condition of any transfer document | 0.10 | 55.00 |
| 02/15/2022 | GKS | Telephone conference with N Tancredi re case status of sale of litigation causes of action, possible Trustee's abandonment of remaining causes of action not sold but rather Trustee's intention to administer all assets and sell whatever is left over to remnants buyer versus abandonment on closure of case or via earlier motion | 0.40 | 220.00 |
| | GKS | Preparing for court hearing on sale of causes of action to CJohnson and JPaulsen client involving reviewing amended order, sale notice and comparing competing draft orders (0.20); Meeting with Trustee D Herzog to advise of same and solicit his objections to competing draft order | 0.40 | 220.00 |
| | GKS | Court - Representation at continued hearing on Trustee's sale motion and Trustee's objections to competing order | 0.80 | 440.00 |
| 02/21/2022 | DEQ | Review email of Gregory Stern directing abandonment of appeal from Judge Cox's sale order, when same is entered | 0.10 | 55.00 |
| | DEQ | Email to Gregory Stern asking for clarification of his reference to a \$20K sale to Tancredi/Helmstetter | 0.10 | 55.00 |
| | DEQ | Correspondence to Trustee Herzog transmitting 2/15/22 Sale order and advising of deadline for appeal being 3/01/22, as well as need to seek a stay pending appeal | 0.20 | 110.00 |
| | DEQ | Revise Brisky's draft of an assignment of the action to include disclaimers of warranties of sole ownership of action, of collectibility and fitness for particular use | 0.20 | 110.00 |
| 02/22/2022 | DEQ | Correspondence to Gregory Stern commenting on conflict with unspecified transaction for \$20K with Tancredi and Trustee's demand to obtain a firm commitment from Tancredi to purchase the actions against Berke and WBL if Trustee undertakes an appeal and obtains a reversal | 0.20 | 110.00 |
| | DEQ | Review email of Trustee Herzog proposing sale of actions against Berke and WBL to Tancredi if estate's appeal succeeds | 0.10 | 55.00 |
| | DEQ | Email to Trustee Herzog warning of dangers in doing a deal with Tancredi and need to get price paid upfront | 0.10 | 55.00 |
| | DEQ | Review email of attorney Mertz for Gaouette providing proof of payment for purchase of action | 0.10 | 55.00 |
| | DEQ | Email to Rachel Sandler requesting verification of receipt of Gaouette's second payment of \$500 as condition to preparing transfer document | 0.10 | 55.00 |
| | DEQ | Research allocation of administrative functions reserved for trustees as opposed to judicial functions reserved to Judges as basis of appeal of Judge Cox's ruling forcing the Trustee to sell causes of action to Berke and World Business lenders | 0.80 | 440.00 |
| | GKS | Review N Tancredi email proposing Helmstetter's purchase of remaining causes of action for \$20,000 (0.10) Reply email to N Tancredi re same (.1) | | |

David Herzog

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Statement No:

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Litigation - Causes of Action

| | | | Hours | |
|------------|-----|---|-------|--------|
| | | - Review DEQ email re sale of remaining causes of action and status of draft of responsive brief and revisions (.1) | 0.30 | 165.00 |
| 02/25/2022 | DEQ | Modify Gaouette draft of Bill of Sale transferring cause of action to add disclaimers of warranties | 0.20 | 110.00 |
| | DEQ | Correspondence to Trustee Herzog directing to sign and return the modified Bill of Sale to Gaouette | 0.10 | 55.00 |
| | RDS | Review IOLTA account to confirm receipt of Berke's \$500 purchase price | 0.10 | 38.50 |
| 03/01/2022 | DEQ | Teleconference with attorney Tancredi for Helmstetter who asks our recommendation for listing the counter parties to his appeal of the Order directing the sale to Berke and WBL, advising to delete the trustee and list Berke and WBL, as well as exploring the chance of him winning that appeal | 0.30 | 165.00 |
| 03/02/2022 | DEQ | Draft assignment of causes of action against berke to Berke as buyer | 0.20 | 110.00 |
| | DEQ | Draft assignment to World Business Lenders of causes of action against World Business Lenders | 0.20 | 110.00 |
| | DEQ | Correspondence to attorney Mertz for Gaouette explaining closing procedures and his need to complete payment of second half of price | 0.20 | 110.00 |
| | DEQ | Correspondence to attorney W. Brisky sending assignment and explaining closing procedures | 0.20 | 110.00 |
| | DEQ | Review email from attorney Paulsen for WBL complaining of disclaimers of warranties | 0.10 | 55.00 |
| | DEQ | Email to attorney Paulsen for WBL defending need for Trustee to make disclaimers of warranties in assignment of causes of action | 0.10 | 55.00 |
| | DEQ | Review email of attorney Cindy Johnson complaining of inclusion of disclaimers of warranties in Trustee's assignment of causes of action | 0.10 | 55.00 |
| | DEQ | Correspondence to attorney Cindy Johnson for Berke defending inclusion of disclaimer of warranties in Trustee's assignment of causes of action | 0.10 | 55.00 |
| | DEQ | Review email of attorney W. Brisky for Landlord's asking for modification of Trustee's disclaimer of warranties | 0.10 | 55.00 |
| | DEQ | Email to attorney W. Brisky for Landlords agreeing to his modified language for the assignment of the causes of action to his clients | 0.10 | 55.00 |
| | DEQ | Correspondence to attorney Mertz for Gaouette explaining closing procedures | 0.10 | 55.00 |
| | DEQ | Review email of attorney Mertz for Gaouette objecting to my closing procedures | 0.10 | 55.00 |
| | DEQ | Review second email of attorney Mertz for Gaouette demanding elimination of disclaimers made by Trustee in his assignment of causes of action | 0.10 | 55.00 |

David Herzog

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Litigation - Causes of Action

| | | | Hours | |
|------------|-----|--|-------|--------|
| | DEQ | Email to attorney Mertz for Gaouette justifying use of disclaimers of warranties in Trustee's assignment | 0.10 | 55.00 |
| 03/03/2022 | DEQ | Review Tancredi's amended notice of appeal from order forcing Trustee to sell causes of action to Berke and World Business lenders, listing as counterparties the Trustee as well as Berke and WBL | 0.10 | 55.00 |
| | DEQ | Review bankruptcy appeal procedures used by District judge Wood to whom Tancredi's appeal of the sale order has been assigned | 0.30 | 165.00 |
| | DEQ | Email to Trustee Herzog advising of Tancredi's amended notice of appeal from the order forcing the trustee to sell to Berke and WBL respectively the causes of action against them, listing the Trustee as one of the parties to the appeal and briefing on the District Judge (J. Andrea Wood) | 0.20 | 110.00 |
| 03/04/2022 | DEQ | Review email of attorney Mertz for Gaouette repeating his demand for removal disclaimer of ownership of cause of action | 0.10 | 55.00 |
| | DEQ | Correspondence to Trustee Herzog advising of Mertz's proposal of compromise language on his dispute of Trustee's disclaimer of ownership of causes of action, advising of alternatives on what has become a minor dispute due to Mertz's retreat, said alternatives being (i) fight, (ii) agree with Mertz's compromise language or (iii) propose a modification of using Mertz's change by reinserting the form language that Mertz removed on trustee not making the warranty that he disclaimed | 0.20 | 110.00 |
| 03/05/2022 | DEQ | Teleconference with attorney Tancredi pertaining to cooperation of Trustee with him in the appeal from the sale order, remaining neutral | 0.10 | 55.00 |
| 03/07/2022 | DEQ | Conference with Trustee Herzog to analyze change in language of assignment of cause of action to Gaouette proposed by his lawyer, Mertz, deciding to offer compromise | 0.20 | 110.00 |
| | DEQ | Draft correspondence to attorney Mertz for Gaouette proposing compromise language for assignment by deleting name of Helmstetter's business from assignment | 0.20 | 110.00 |
| | DEQ | Review email of attorney Mertz for Gaouette accepting the Trustee;s compromise language | 0.10 | 55.00 |
| | DEQ | Revise bill of sale to Gaouette to incorporate the compromise language of no warranty of ownership of cause of action | 0.30 | 165.00 |
| | DEQ | Correspondence to attorney Mertz for Gaouette sending the revised Bill of Sale | 0.10 | 55.00 |
| 03/08/2022 | DEQ | Review Motion for Stay of sale to Berke and World Business Lenders filed by Attorney Tancredi for Helmstetter, noting deficiencies of no citations to authorities, no argument supporting the request, factual errors and obvious defect of mootness due to Trustee having delivered the closing documents to Berke and WBL | 0.20 | 110.00 |
| | DEQ | Correspondence to Trustee Herzog advising of Helmstetter's motion for stay of sale to Berke and World Business Lenders and recommending that | | |

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| | | | Hours | |
|------------|-----|---|-------|--------|
| | | the Trustee allow counsel for Berke and WBL to fight the mootness, lack of standing and other defenses available | 0.20 | 110.00 |
| | DEQ | Teleconference with attorney Tancredi for Helmstetter proposing to prepare today a joint status report of the appeal which he filed, declining for the reason that the Trustee is not a party in interest and referring to Cindy Johnson as counsel for Berke | 0.30 | 165.00 |
| 03/15/2022 | DEQ | Teleconference with attorney Tancredi for Helmstetter advising obtained loan commitment for \$20,000 price for causes of action but consider need for a court order for the sale but not for Helmstetter to borrow the 20,000 | 0.20 | 110.00 |
| | DEQ | Second teleconference with attorney Tancredi for Helmstetter concerning defense of mootness to his appeal of the Sale order | 0.10 | 55.00 |
| | DEQ | Court appearance via Zoom before Bankruptcy Judge Cox regarding Tancredi's motion for a stay pending appeal of the Sale Order which is denied | 0.30 | 165.00 |
| | DEQ | Review offer of attorney Tancredi for Helmstetter to purchase the remaining causes of action, noting the lack of detail | 0.20 | 110.00 |
| 03/16/2022 | GKS | Review N Tancredi email confirming debtor's funding to purchase remaining litigation claims | 0.10 | 55.00 |
| | DEQ | Review Tancredi's draft of Statement of Issues for his appeal of the Sale order to Berke and WBL | 0.10 | 55.00 |
| | DEQ | Email to Trustee Herzog transmitting Tancredi's Statement of Issues on Appeal as to deficiencies in Tancredi's chosen language | 0.20 | 110.00 |
| 03/17/2022 | DEQ | Teleconference with attorney Tancredi to explore the deficiencies of his draft of Statement of Issues on appeal | 0.20 | 110.00 |
| | DEQ | Draft alternative Statement of Issues of Appellant on appeal from Sale Order | 0.10 | 55.00 |
| | DEQ | Email to Trustee Herzog sending Tancredi's appellant's statement of issues on appeal | 0.10 | 55.00 |
| 03/18/2022 | DEQ | Review Tancredi's filed Statement of Issues on Appeal relating to Sale Order | 0.10 | 55.00 |
| | DEQ | Email to Trustee Herzog sending Tancredi's Statement of Issues on appeal relating to the Sale Order to Berke and WBL | 0.10 | 55.00 |
| 03/21/2022 | DEQ | Comprehensive email to attorney Tancredi detailing procedures for sale of remaining causes of action to his client for \$20K | 0.30 | 165.00 |
| | DEQ | Second email to attorney Tancredi enumerating the causes of action to be included in the sale to his client for \$20K and those actions to be excluded | 0.20 | 110.00 |
| 03/23/2022 | DEQ | Teleconference with Debtor's attorney Tancredi to verify timing of transmittal of \$20,000 to GKS client funds account for sale of causes of | | |

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| | | | Hours | |
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| | | action | 0.20 | 110.00 |
| 03/28/2022 | DEQ | Draft escrow agreement for Debtor's \$20,000 price to purchase the remaining causes of action | 0.90 | 495.00 |
| | DEQ | Email to attorney Tancredi for Helmstetter sending Escrow Agreement and wire transfer instructions for Debtor's offer to purchase remaining causes of action | 0.10 | 55.00 |
| | DEQ | Review appeals clerks email seeking accelerated statement of Appellee's Designation of Record in Tancredi's appeal from the Sale order | 0.10 | 55.00 |
| | DEQ | Email to Bankruptcy Court's appeals clerk advising of no filing of a designation of record by Trustee | 0.10 | 55.00 |
| 03/31/2022 | DEQ | Review Santander brief against Tancredi in 7th Cir. appeal to seek authorities and arguments useful in 7th Circuit appeal of Kingdom settlement | 1.40 | 770.00 |
| | DEQ | Review email of attorney Devassy for Santander advising of schedule in Tancredi's appeal against Santander and Fiat of briefs and oral argument (if granted) | 0.10 | 55.00 |
| | DEQ | Email to attorney Devassy for Santander advising of the briefing schedule in our case, involving Tancredi's appeal of the Kingdom settlement, per her request | 0.10 | 55.00 |
| 04/01/2022 | DEQ | Correspondence to attorney Tancredi for Helmstetter regarding his offer to buy causes of action, advising (i) he needs to specify the causes of action to be purchased, (ii) he needs to sign and return the escrow agreement, (iii) he needs to transfer the price of \$20,000 to Stern's IOLTA account as a precondition and (iv) the tax refund of \$91,196 will not be included due to his refusal to pay for it, but the estate's accountant will process a claim for refund notwithstanding the IRS claim of \$310,000 and a second refund of \$313,000 | 0.20 | 110.00 |
| 04/04/2022 | DEQ | Teleconference with attorney Tancredi for Helmstetter who advises that \$20,000 deposit for purchase is delayed but coming and remind him of need for a detailed offer to purchase and an executed Escrow Agreement | 0.10 | 55.00 |
| | DEQ | Review email of attorney Tancredi confirming transfer of \$20,000 deposit in a few days and providing explanation for delay | 0.10 | 55.00 |
| 04/05/2022 | DEQ | Conference with Trustee Herzog to advise of delay of transfer of \$20,000 from Tancredi's client but expected arrival by 4/8/22 | 0.10 | 55.00 |
| | DEQ | Review email of attorney Tancredi advising that signed documents are coming and money too but raising questions | 0.10 | 55.00 |
| | DEQ | Email to attorney Tancredi advising that offer must be detailed to value each asset and will exclude tax refunds | 0.20 | 110.00 |
| 04/07/2022 | DEQ | Review email of Tancredi with draft offer to purchase remaining causes of action for our prior review | 0.30 | 165.00 |

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| | | | Hours | |
|------------|-----|---|-------|----------|
| | DEQ | Conference with Trustee Herzog to review the terms of Tancredi's draft offer to purchase the remaining causes of action and conclude that the action against Pomerantz must be excluded for the retention by the estate | 0.30 | 165.00 |
| | DEQ | Correspondence to attorney Tancredi advising the Trustee accepts the terms of the offer of Helmstetter to purchase, on the condition of the removal of the action against Pomerantz which will be retained by the estate | 0.20 | 110.00 |
| | DEQ | Review email of Tancredi specifying his next actions on the offer of Helmstetter to purchase the remaining causes of action | 0.10 | 55.00 |
| | DEQ | Review email of attorney Tancredi sending the executed escrow agreement and that agreement to assure that no changes have been made | 0.20 | 110.00 |
| | DEQ | Review second email of attorney Tancredi advising that revised offer has been sent to Helmstetter for executed and that we should receive same shortly | 0.10 | 55.00 |
| | DEQ | Email to Trustee Herzog and Gregory Stern that Helmstetter sale documents should be received by close of business today | 0.10 | 55.00 |
| | DEQ | Conference with Trustee Herzog to procure his signature to escrow agreement | 0.20 | 110.00 |
| 04/11/2022 | DEQ | Email transmitting executed Escrow Agreement to attorney Tancredi for completion of transactional requirements of the proposed sale of the Remaining causes of action | 0.10 | 55.00 |
| 04/18/2022 | GKS | Review and analyze AE responsive email and meeting with DEQ re same | 0.20 | 110.00 |
| 04/19/2022 | DEQ | Draft motion to sell Remaining Causes of Action to Helmstetter for \$20,000 | 2.80 | 1,540.00 |
| 04/20/2022 | DEQ | Review settlement agreement with Kingdom to verify that all employees and agents are included within the release by the trustee, therefore disqualifying a sale of any cause of action against J. Coomer, notary to Kingdom, from sale to Helmstetter | 0.20 | 110.00 |
| | DEQ | Search Helmstetter's bankruptcy schedules for scheduling of any cause of action against Momentum Strategic Partners that Tancredi wants included within the sale to Helmstetter and find none | 0.30 | 165.00 |
| | DEQ | Email to attorney Tancredi for Helmstetter advising that two causes of action against J. Comber and Momentum Strategic Partners must be removed from sale, Comber due to being released in Kingdom settlement and Momentum as never being scheduled | 0.10 | 55.00 |
| 04/21/2022 | DEQ | Teleconference with attorney Tancredi who accepts the deletion from the sale to Helmstetter of the two causes of action against Comber (released with Kingdom) and Momentum Strategic Partners (nt scheduled | 0.10 | 55.00 |
| 04/22/2022 | DEQ | Complete draft of Motion to sell remaining causes of action to Helmstetter as to private sale, no competitive bidding and exclusions of causes of action | 2.00 | 1,100.00 |

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| | | | Hours | |
|------------|-----|--|-------|--------|
| | DEQ | Draft order approving sale | 0.50 | 275.00 |
| 04/25/2022 | DEQ | Teleconference with attorney Devassy for Santander to advise of filing of motion to sell cause of action against Santander to Helmstetter for \$20,000 | 0.20 | 110.00 |
| | DEQ | Teleconference with attorney C. Tatelbaum for Nissan to advise of filing of motion to sell causes of action against Nissan to Helmstetter for \$20,000 | 0.20 | 110.00 |
| | DEQ | Finalize and file Motion to Sell Remaining Causes of Action. | 0.40 | 220.00 |
| 04/28/2022 | GKS | Meeting with DEQ re sale of causes of action | 0.10 | 55.00 |
| 05/12/2022 | DEQ | Teleconference with attorney Devassy for Santander advising they will not object to Trustee's sale of Remaining Causes of Action including the ones against Santander and her firm | 0.20 | 110.00 |
| | DEQ | Review Tancredi's reply brief filed in appeal of Santander case to see if common issues are raised as in his appeal from Kingdom Settlement | 0.30 | 165.00 |
| | DEQ | Email to Trustee Herzog advising that Santander agreed not to object to Trustee's sale to Helmstetter of Remaining Causes of Action including those against Santander and Devassy's firm | 0.10 | 55.00 |
| 05/17/2022 | DEQ | Prepare for hearing on sale of remaining causes of action | 0.20 | 110.00 |
| | DEQ | Teleconference with attorney D. Devassy for Santander to ask as to the result of oral argument in Helmstetter's appeal of Kingdom Settlement to allow her to adjust her argument in Helmstetter's appeal of Santander matter | 0.30 | 165.00 |
| | DEQ | Email to attorney N. Tancredi for Helmstetter advising of continuance until 6/7/22 of sale hearing of causes of action to him and reasons for such action | 0.20 | 110.00 |
| | DEQ | Court appearance via Zoom before Judge Cox on hearing on Trustee's Motion to Approve Sale of Remaining Causes of Action, continued for status to 6/07/22 for research on whether a creditor can defend itself from a suit by the Debtor after the discharge of its claim | 0.30 | 165.00 |
| | DEQ | Email to attorney N. Tancredi for Helmstetter advising of continuance until 6/07/22 of hearing on sale of remaining causes of action due to Judge Cox's fear of unfairness to creditor by being sued by Debtor after the creditor's claim has been discharged. | 0.20 | 110.00 |
| 05/18/2022 | DEQ | Review email of attorney Devassy for Santander commenting that Fiat intended to object to the Trustee's sale of the remaining causes of action to Helmstetter but did not do so, yet | 0.10 | 55.00 |
| | DEQ | Email to Trustee Herzog warning of possible objection by Fiat to Trustee's sale of remaining causes of action to Helmstetter | 0.10 | 55.00 |
| | DEQ | Conference with Trustee Herzog to analyze means to finalize Trustee's sale of remaining causes of action to Helmstetter | 0.20 | 110.00 |

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Litigation - Causes of Action

| | | | Hours | |
|------------|-----|--|-------|--------|
| 05/27/2022 | DEQ | Review email of attorney Devassy for Santander reporting on Tancredi's difficult oral argument in his appeal of Santander 7th Circuit appeal just as happened in his appeal of the Kingdom Settlement | 0.10 | 55.00 |
| | DEQ | Email to attorney Devassy for Santander asking if Fiat will object to the Trustee's sale of the causes of action | 0.10 | 55.00 |
| | DEQ | Review email response of attorney Devassy for Santander advising that Fiat will not object to the Trustee's sale to Helmstetter of the remaining causes of action | 0.10 | 55.00 |
| | DEQ | Email to Trustee Herzog advising that Fiat will not object to the Trustee's sale to Helmstetter of the remaining causes of action | 0.10 | 55.00 |
| 06/02/2022 | DEQ | Teleconference with attorney N. Tancredi for Helmstetter as to additions to his Memorandum of Law in support of Trustee's Motion to sell the Remaining causes of action and his request for help on his appeal against Berke and World Business Lender | 0.20 | 110.00 |
| 06/03/2022 | DEQ | Review Tancredi's points and authorities memorandum in support of Trustee's Motion to sell remaining causes of action to his client, Helmstetter | 0.10 | 55.00 |
| 06/07/2022 | DEQ | Teleconference with attorney Tancredi for Helmstetter asking if any objections have been made to sale in preparation of today's hearing on that subject | 0.10 | 55.00 |
| | DEQ | Court appearance via Zoom before Bankruptcy judge Cox at hearing on Trustee's motion to sell Remaining Causes of Action to Helmstetter for \$20,000 which is granted | 0.30 | 165.00 |
| | DEQ | Teleconference with attorney Tancredi to explain closing procedures and timing of closing after expiration of appeal period | 0.10 | 55.00 |
| | DEQ | Email to Trustee Herzog advising that Judge Cox approved the Trustee's sale of the Remaining Causes of Action to Helmstetter and the timing of closing | 0.10 | 55.00 |
| 06/08/2022 | DEQ | Draft assignment to M. Helmstetter of remaining causes of action to be closed on 6/24/22 after expiration of appeal rights | 0.40 | 220.00 |
| | DEQ | Review Helmstetter's offer to buy causes of action and escrow agreement to determine that sale can not be consummated until expiration of appeal rights | 0.10 | 55.00 |
| | DEQ | Email to attorney Tancredi for Helmstetter transmitting a draft assignment of the causes of action for his review and comment and advise of 6/24/22 closing date. | 0.10 | 55.00 |
| 06/16/2022 | DEQ | Review opening brief of attorney Tancredi for Helmstetter in appeal of sale order for Berke and World Business Lenders | 0.40 | 220.00 |
| | DEQ | Email to Trustee Herzog summarizing opening brief of attorney Tancredi for Helmstetter in appeal of sale order to Berke and World Business Lenders, noting its insufficiencies | 0.20 | 110.00 |

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Litigation - Causes of Action

| | | | Hours | |
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| 06/23/2022 | DEQ | Review email message of attorney Tancredi for Helmstetter demanding deletion from Assignment of causes of action of par. 4 excusing Trustee from participating in post-assignment litigation | 0.10 | 55.00 |
| | DEQ | Email to attorney Tancredi for Helmstetter rejecting his demand for the removal from the Assignment of the paragraph excusing the Trustee from participating in post-Assignment litigation based on (i) this is a common provision, (ii) the Trustee may be subject to subpoenae for involuntary discovery but declines voluntary participation and (iii) Trustee has no knowledge nor documents pertinent to the litigation | 0.20 | 110.00 |
| | DEQ | Review bankruptcy docket to verify the absence of any appeals or motions to alter the sale order of 6/07/22 for the remaining causes of action in order to allow the sale to close | 0.10 | 55.00 |
| | DEQ | Review email to attorney Tancredi dropping his request for the deletion of par. 4 from the Assignment and acquiescing in that non-participation provision | 0.10 | 55.00 |
| | DEQ | Email to Trustee Herzog advising that attorney Tancredi has acquiesced to the Assignment of causes of action as prepared | 0.10 | 55.00 |
| 06/27/2022 | DEQ | Verify absence of appeals from 6/07/22 order approving sale of remaining causes of action to Helmstetter in order to allow Trustee to close the sale | 0.10 | 55.00 |
| | DEQ | Memo to Rachel Sandler to transfer \$20,000 of Helmstetter funds from escrow account to Trustee Herzog to complete the sale | 0.10 | 55.00 |
| | DEQ | Email to attorney Tancredi for Helmstetter transmitting Assignment of remaining causes of action per 6/07/22 order | 0.10 | 55.00 |
| 07/18/2022 | DEQ | Check District Court docket in Tancredi's appeal for Helmstetter of forced sale to Berke and World Business Lenders to determine whether any appellee filed a responsive brief by last Friday and verify that none was filed | 0.10 | 55.00 |
| | DEQ | Email to Trustee Herzog advising that neither Berke nor WBL, buyers of the causes of action at the forced sale filed an answering brief to Tancredi's appeal, leaving open the question of what action the District Judge, A. Wood will take | 0.10 | 55.00 |
| 07/20/2022 | DEQ | Gather information as to all sales of assets by Trustee for his reports of activities and administration of the estate | 1.60 | 880.00 |
| 07/25/2022 | DEQ | Memo to Trustee Herzog explaining identity and location of docket of 4 orders to sell assets in order to complete his report | 0.30 | 165.00 |
| 07/29/2022 | DEQ | Review docket of appeal of Helmstetter from the sale order regarding Berke and World Business Lenders, noting no opposition brief filed by Berke and WBL | 0.10 | 55.00 |
| | DEQ | Email to Trustee Herzog advising of no opposition briefs filed by Berke and WBL to Helmstetter's appeal of sale order | 0.10 | 55.00 |

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Litigation - Causes of Action

| | | | Hours | |
|------------|-----|---|-------|--------|
| 08/01/2022 | DEQ | Conference with Rachel Sandler to confirm transfer to Trustee of funds from sale of causes of action to Gaouette and M. Joyce, 2401 S. Michigan Ave. | 0.10 | 55.00 |
| | DEQ | Conference with Trustee Herzog as to \$0.50 shortage in purchase price of Maureen Joyce and best means to resolve it | 0.10 | 55.00 |
| | DEQ | Email to Trustee Herzog advising that no opposition brief was filed by Berke and World Business Lenders to Helmstetter's appeal of the sale to them and no reply brief filed by Helmstetter on 7/29/22 | 0.10 | 55.00 |
| | DEQ | Email to Helmstetter's attorney, Tancredi asking what will happen next in the appeal of the sale to Berke and World Business Lenders due to the lack of any opposition to Helmstetter's appeal | | |
| 08/03/2022 | DEQ | Search docket of Helmstetter appeal from sale to Berke and World Business lenders, finding order taking the matter under advisement for ruling | 0.20 | 110.00 |
| | DEQ | Email to Trustee Herzog advising him that District Court has taken under advisement for ruling the appeal of Helmstetter from the sale to Berke and World Business Lenders, meaning that a decision will be forthcoming in the near future | 0.10 | 55.00 |
| 08/19/2022 | DEQ | Review email of attorney Tancredi for Helmstetter commenting on his expectations of result of his unopposed appeal from the forced sale to Johnson's client, Berke, and Paulsen's client, World Business Lenders | 0.10 | 55.00 |
| 08/30/2022 | DEQ | Email to attorney Tancredi for Helmstetter asking for copy of opinion from Judge Wood on appeal of sale to Berke and World Business Lenders when the court rules | 0.10 | 55.00 |
| 09/20/2022 | DEQ | Review docket of Helmstetter's appeal to District Court of sale to Berke and note that Berke has finally appeared and filed a motion to dismiss | 0.10 | 55.00 |
| | DEQ | Review Berke's motion to dismiss for lack of standing the appeal of Helmstetter to the District Court from the sale order to Berke which is entirely based on the Trustee's successful dismissal of Helmstetter's appeal of the Kingdom sale/settlement | 0.20 | 110.00 |
| | DEQ | Email to Trustee Herzog advising that Berke's attorney, Cindy Johnson has appeared and moved to dismiss the appeal of Helmstetter from the sale to Berke and 10/04/22 status hearing | 0.10 | 55.00 |
| 10/04/2022 | DEQ | Email to attorney Tancredi for Helmstetter asking result of telephonic hearing on Berke (atty Cindy Johnson) motion to dismiss the appeal for lack of standing | 0.10 | 55.00 |
| | DEQ | Review email response of attorney Tancredi for Helmstetter advising of Judge Wood's ruling date of 12/9/22 of Berke (Cindy Johnson's) motion to dismiss Helmstetter's appeal from Berke sale order due to lack of standing and briefing schedule | 0.10 | 55.00 |
| 11/01/2022 | DEQ | Email to attorney D. Devassy for Santander advising that Helmstetter is | | |

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Litigation - Causes of Action

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| | | seeking review of decision of court of appeals in Trustee's case and he may do the same in her appeal with helmstetter | 0.10 | 55.00 |
| 11/14/2022 | DEQ | Review docket of Helmstetter appeal of sale to Berke, noting briefing schedule for issue of standing and Tancredi's motion to withdraw as Helmstetter's counsel before filing brief | 0.20 | 110.00 |
| | DEQ | Email to Trustee Herzog advising that Tancredi is withdrawing as Helmstetter's counsel in Berke appeal before briefing standing issue, increasing probability that Judge Wood will affirm the order of sale | 0.10 | 55.00 |
| | | For Current Services Rendered | 59.50 | 31,771.50 |
| | | Total Current Work | | 31,771.50 |

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Professionals

Fees

| | | | Hours | |
|------------|-----|---|-------|----------|
| 12/20/2021 | RDS | Revise Notice for Fee Application | 0.10 | 35.00 |
| 01/11/2022 | GKS | Court - Representation at hearing on T's attorneys 2d application for allowance of interim compensation | 0.30 | 165.00 |
| 08/18/2022 | DEQ | Edit time entries for Administration of estate and first portion of Kingdom appeals, to be used in preparation of application for compensation | 1.10 | 605.00 |
| 08/19/2022 | DEQ | Complete editing of time entries for second portion of Kingdom appeals and two sales of miscellaneous causes of action, controversies relating to terms of sale and Helmstetter's appeal therefrom | 3.40 | 1,870.00 |
| 10/07/2022 | DEQ | Gather necessary information regarding services rendered in the third fee period for seeking compensation | 0.50 | 275.00 |
| 10/14/2022 | DEQ | Edit recent time entries for inclusion in fee petition | 0.30 | 165.00 |
| 10/17/2022 | DEQ | Draft narrative of 3rd Fee Petition | 4.70 | 2,585.00 |
| 10/18/2022 | DEQ | Complete narrative pertaining to sale of Remnant Causes of Action for third fee petition | 1.10 | 605.00 |
| 10/24/2022 | RDS | Review and classify time entries into appropriate categories. | 0.60 | 231.00 |
| 10/25/2022 | DEQ | Draft Notice of Hearing for third fee petition | 0.20 | 110.00 |
| | DEQ | Draft order allowing compensation per third fee petition | 0.30 | 165.00 |
| | DEQ | Revise third fee petition to add (i) number of hours of legal services, (ii) amount of compensation requested, (iii) amount of expenses requested, (iv) amount of hours and compensation for each of the 6 different sections of the third fee petition | 0.60 | 330.00 |
| | DEQ | Revise third fee petition to add specific language as to the services rendered | 0.40 | 220.00 |
| 11/14/2022 | DEQ | Memorandum to Greg Stern and Rachel Sandler specifying changes to fee petition and timing of same | 0.20 | 110.00 |
| | | For Current Services Rendered | 13.80 | 7,471.00 |
| | | Total Current Work | | 7,471.00 |